

Park City Municipal Corporation

Volume I
Executive Summary

PARK CITY

1884

Final Budget

Prepared by:

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Adjusted Budget Fiscal Year 2009
Annual Budget Fiscal Year 2010
Annual Plan Fiscal Year 2011

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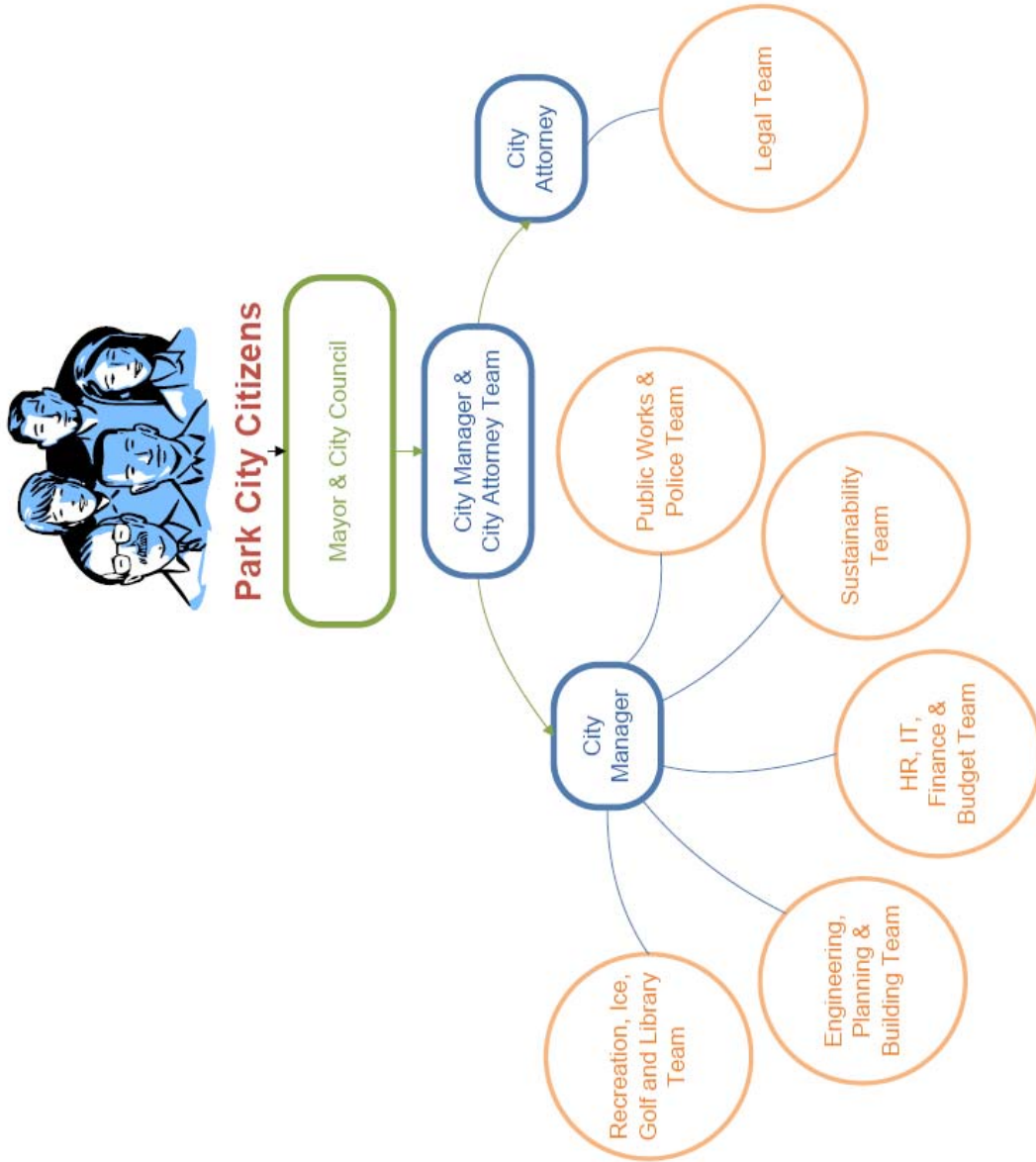
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GUIDE TO THE BUDGET DOCUMENT



GUIDE TO THE BUDGET DOCUMENT

Park City Municipal Corporation’s Budget Document is divided into three documents each geared toward a certain reader:

Volume I: Executive Summary is intended for City Council and outlines the process, policies, and important issues of the FY 2010-11 financial plan for Park City Municipal Corporation. The principal objective of Volume I is to clearly describe the City’s budget process and highlight proposed changes to the budget. City Council can then use this tool to provide policy direction during the budget process.

Volume II: Technical Data displays Park City’s budget in a much more detailed fashion than Volume I. The first half of the document shows information organized by municipal function and department. Function organizational charts, department descriptions, and performance measures are all included here. The second half presents the data by fund. The data in Volume II is intended for City Council and staff, but is available for those in the general public who may be interested.

The Citizen’s Budget was designed to inform the general public about Park City’s financial plan. The document seeks to answer two basic questions: (1) How is the City funded? (2) How are those funds spent? The information in the Citizen’s Budget is quite intentionally lean on figures, charts, and technical jargon as it seeks to give those of a casual interest a general understanding of what the City does.

VOLUME I: EXECUTIVE SUMMARY

INTRODUCTION

Foreword and brief explanation of basic concepts necessary to grasp the contents of the document. This section outlines Park City’s goals and objectives as well as the process by which the budget puts those goals into action.

City Manager Message.....	1
Park City Mission Statement.....	3
Goals & Targets for Action.....	3
Budget Process.....	3
Distinguished Budget Award.....	5

BUDGET OVERVIEW

Highlights of this year’s most significant budget issues, a tentative schedule for Council consideration of those issues, and a high-level synopsis of the proposed budget.

Budget Issues.....	7
Budget Calendar.....	27
Budget Summaries.....	28

REVENUES

An in-depth discussion of the City’s most significant revenue sources, including past and current figures, revenue projections, tax law, and other issues influencing the City’s resources.

Property Tax.....	37
Sales Tax.....	39
Other Revenue.....	43

GUIDE TO THE BUDGET DOCUMENT

EXPENSES

An in-depth discussion of the City's expenses by type. This section considers historical trends in spending, issues influencing current expenditure levels, as well as future requirements.

Operating.....	47
Personnel.....	49
Material, Supplies, and Services.....	59
Capital.....	59
Debt Service.....	63

ECONOMIC OUTLOOK

General financial, demographic, and statistical data that paints a picture of the historical evolution and current standing of Park City's economy. Also included is a brief look at future issues facing Park City.

About Park City.....	67
Park City Economy.....	68
City Sales Trends.....	70
City Financial Health Indicators.....	72
Demographic Information.....	83

POLICIES & OBJECTIVES

Park City's policies addressing budget organization, revenue management, fees and rates, investments, capital financing and debt management, reserves, capital improvement management, human resource management, and public service contracts. These policies govern the stewardship of public funds.

Budget Policy.....	85
Revenue Management.....	96
Capital Improvements.....	106
Internal Service Policy.....	111
Contract & Purchasing Policy.....	119
Other Policies.....	129

SUPPLEMENTAL

Additional information related to this year's budget process. This information is intended to provide background information and facilitate discussion during the Budget Hearings.

Fund Structure.....	137
Park City Pay Plan.....	138
Staffing Summary.....	143
Budget Option Descriptions.....	144



CITY MANAGER MESSAGE

May 4, 2009

To the Mayor, City Council, and Residents of Park City:

Pursuant to §10-6-109, Utah Code Annotated, the following budgets: Fiscal Year 2009 Adjusted, Fiscal Year 2010, and Fiscal Year 2011 Plan, have been prepared for Park City Municipal Corporation using budgetary practices and techniques recommended by the Governmental Accounting Standards Board (GASB) and the Governmental Finance Officers Association (GFOA). As required by State law, the proposed budget is balanced.

The proposed budget presented herein has been compiled with goals and objectives outlined by City Council during Council visioning as guiding principles.

In preparing this budget, City staff began with base budget levels set as part of the Fiscal Year 2009 Adopted Budget approved by Council in June of 2008. Proposed changes to these approved budget levels were developed based on direction from City Council, input from the public, and in consultation with department managers, City staff, the Capital Improvement Projects Committee, the Pay Plan Committee, and various other task forces.

Despite these difficult economic times it is anticipated that the proposed budget will allow City staff to carry out Council's goals and high levels of service within identified resources (i.e., without a property tax increase). Due to staff's commitment to administering municipal services and managing the capital program with a high degree of efficiency at a minimum cost to residents and taxpayers affirms that the City is maintaining a sound financial footing.

Once again, I present the City Manager Recommended Budget for FY 2010 to City Council, residents of Park City, and other interested stakeholders for your review.

Sincerely,

A handwritten signature in black ink, appearing to read "T. Bakaly".

Thomas B. Bakaly
City Manager
Park City Municipal Corporation

INTRODUCTION

PARK CITY MISSION STATEMENT

Through high quality service to our community and guests, we will provide a memorable and unique experience while preserving and enriching Park City's heritage, diversity and environment.

PARK CITY GOALS & TARGETS FOR ACTION

When the City Council met in January, 2009 at its annual visioning workshop, the Mayor and Council reaffirmed their long-range vision for Park City and updated their annual action plan. At that time Council reviewed and re-approved nine goals for Park City which are highlighted below:

1. Quality & Quantity of Water
2. Preservation of Park City Character
3. Effective Transportation and Parking System
4. World Class, Multi-Seasonal/Resort Community
5. Recreation, Open Space, and Trails
6. Regional Collaboration and Partnerships
7. Open and Responsive Government to the Community

The budget process is a way to link Council's policy goals to the day-to-day management operations of the City. These long-term goals are taken into account when department managers must identify which Council goals will be met when requesting budget operating and capital options. Furthermore, to ensure that Council's goals are carried out, department managers must also identify them when making departmental performance measures (or short-term goals). Finally, through the budget process, Council will adopt a budget and fiscal plan to accomplish its action targets and work towards the City's goals.

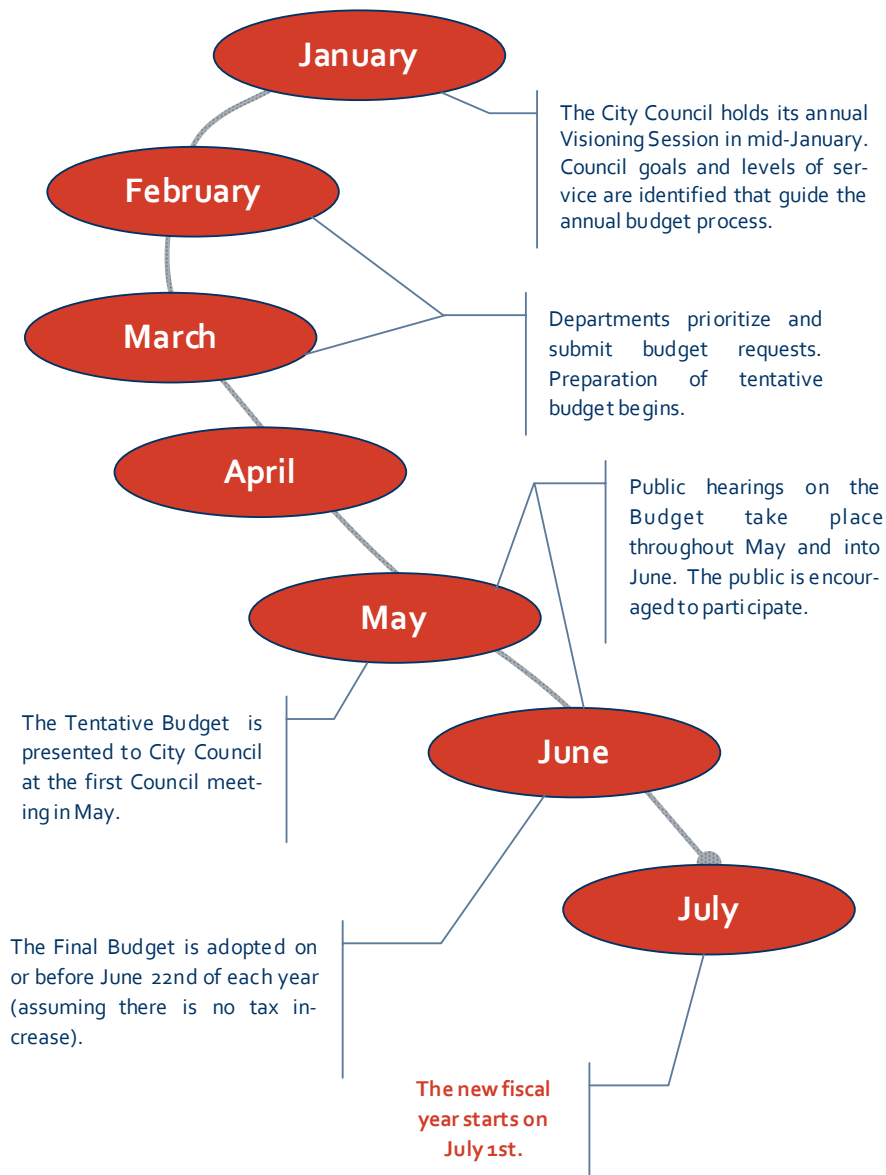
BUDGET PROCESS

The budget process is an essential element of financial planning, management, control, and evaluation for the City. It provides the opportunity for the citizens paying for governmental services to be heard by their elected representatives.

The City begins the budget process in January with the City Council identifying objectives for the next year. Each department manager is responsible for preparing budget requests consistent with Council's vision, under the assumption that basic services will be maintained at current levels and adequately funded. Council objectives are addressed either in the current level budget or as additional options for enhanced, increased, or decreased service levels proposed by the departments. The City Manager reviews budget requests, or options, with each functional team and develops a proposed budget balanced within the limits of the current available resources or with a proposed increase in fees and/or tax revenues.

INTRODUCTION

Utah State law requires that the City Manager present to Council a balanced budget at the first regularly scheduled Council meeting in May. A balanced budget is defined by Utah Code: “The total of the anticipated revenues shall equal the total of appropriated expenditures.”¹ The proposed budget must be available for public inspection during normal business hours after it has been filed with the City Council. Between the first City Council meeting in May and the presentation of the Final Budget on June 18, the Council has the opportunity to review the proposed budget, consider public comment, and finally, adopt a balanced budget. Before June 22 the Council must adopt either a tentative budget if the certified tax rate is to be exceeded (tax



increase) or a final budget and proposed tax rate (no tax increase). If there is a property tax increase, the Council holds an additional public hearing before adopting the budget in August.

¹ Utah State Code Title 10-6-110 (2)

INTRODUCTION

Budgetary control of each fund is maintained at the department level. Department managers play an active and important role in controlling the budget. The City Council may amend the budget by motion during the fiscal year; however, increases in overall fund budgets (governmental funds) require a public hearing. Enterprise fund budgets may be increased by the City Council without a public hearing. Expenditures may not legally exceed appropriations at the department level.

DISTINGUISHED BUDGET AWARD

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award for Distinguished Budget Presentation to Park City Municipal Corporation, Utah for its annual budget for fiscal years beginning July 1, 1991 and 1992; and the bienniums beginning 1993, 1997, 1999, 2001, 2003, 2005, and most recently, 2007.

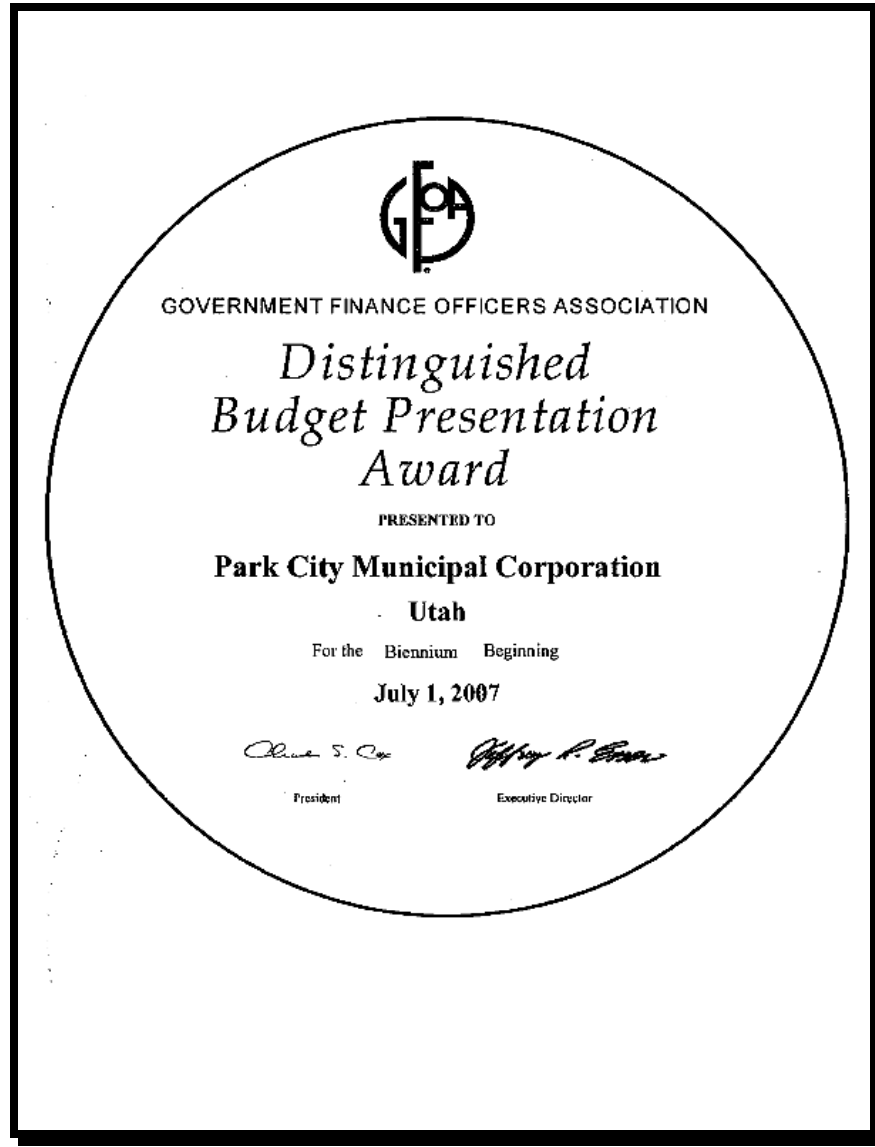
In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, operations guide, financial plan, and communication device.

A portion of the Park City's Policies and Objectives were included in the GFOA Best Practices in Public Budgeting in the 2001 Edition Narratives and Illustrations on CD-ROM.

The award is valid for a period of two years. We believe our current budget continues to conform to program requirements, and it will be submitted to GFOA to determine its eligibility for another award each budget cycle.

INTRODUCTION

Submitted by:
Thomas B. Bakaly, City Manager



BUDGET OVERVIEW

Due to the global downturn in the economy over the last year Park City has had to adjust previous revenue and expenditure projections. Seeing that revenue projections were going to be down—not only for the current fiscal year, but for following fiscal year—moved the City into budget reduction mode. For the current fiscal year managers were asked to reduce their normal expenditures by 5% for the second half of the fiscal year (2.5% annual budget reduction). Current forecasts have the City coming in around 95.41% of the adjusted FY 2009 budget (a \$1.5 million savings).

Managers were also asked to determine budget options in three separate “layers”: usual requests, a 5% reduction, and a 10% reduction. As usual, options were prioritized by teams (departmental groups), which helped the City Manager determine which options and which reductions would ultimately make it into the City Manager’s recommended budget. There was no across-the-board 5% cut, but a rather a concerted effort to only cut budgets where it would affect service levels the least.

In addition to cutting operating budgets, reductions were made to the capital budget. The CIP Committee has recommended to cut several defunct capital projects as well as to decrease funding for capital projects with excessive funds. Furthermore, alternate sources of funding (e.g., grants, etc.) were identified.

Included in the FY 2010 budget is an effort to budget more closely for anticipated actual expenditures. Personnel benefit costs (e.g., medical/dental, FICA, Worker’s Comp., etc.) were tabulated with increased scrutiny to determine true costs for the following fiscal year. Also, the vacancy factor was removed from individuals department’s budgets, summed up and moved into an overall General Fund non-departmental budget.

BUDGET ISSUES

This year’s budget process is the beginning of a two-year cycle; budget discussions will focus on variations from the FY 2009 Original Budget adopted by City Council last year. The following are a few of the more significant issues to be discussed with City Council during the budget hearings in May and June. For each of the budget hearings, Council will receive a staff report providing thorough details of all the issues that are expected to be discussed.

The FY 2009 Adjusted Budget reflects a 6.7% increase from the FY 2009 Original Budget and an overall 11.9% increase from FY 2008 actual expenses (with capital excluded).

The FY 2010 Final Budget decreased to \$42,408,995 from the FY 2009 Adjusted Budget—down approximately 1.8%. This decrease is largely the result of operating budget reductions which were identified and prioritized by departments and teams in accordance with the revenue shortfall plan discussed with Council in the January Visioning session. The City Manager is recommending only those budget cuts which are least impactful to City services and those which would less likely result in personnel impacts.

The FY 2009 Adjusted Budget reflects a marginal increase in personnel expenses of 0.4% from the FY 2009 Original Budget. The FY 2010 Final Budget shows a 7.2% increase in personnel

BUDGET OVERVIEW

from the FY 2009 Adjusted Budget. Much of this increase, though, is due to a change in vacancy factor policy, which is offset by a reduction in contingency lines. More detail on changes in personnel budgets is given in the Expenses Section. The table below shows citywide expenditures by major object.

Expenditure Summary by Major Object - All Funds

	FY 2006	FY 2007	FY 2008	FY 2009 Ori Bud	FY 2009 Adj Bud	FY 2010 Budget	FY 2011 Plan
Personnel	15,924,342	17,443,771	19,540,194	19,626,502	19,714,073	21,149,426	22,060,765
Materials, Supplies & Services	9,438,806	10,358,236	12,441,592	12,899,518	12,938,218	12,274,512	12,491,431
Capital Outlay	20,495,911	19,870,601	16,488,284	39,058,853	110,105,860	48,663,450	36,633,080
Debt Service	5,966,048	6,310,364	6,583,721	7,310,885	9,912,968	8,670,056	8,789,691
Contingencies	0	0	0	625,000	625,000	315,000	315,000
Actual Budget	\$51,825,106	\$53,982,972	\$55,053,791	\$79,520,758	\$153,296,119	\$91,072,445	\$80,289,968
Budget Excluding Capital	\$31,329,195	\$34,112,371	\$38,565,507	\$40,461,905	\$43,190,259	\$42,408,995	\$43,656,888
Interfund Transfers	29,115,806	13,837,974	15,628,653	12,145,848	32,800,255	9,305,477	8,106,455
Ending Balance	78,045,276	88,030,246	96,459,405	26,152,650	34,230,593	35,396,588	37,656,387
Subtotal	\$107,161,082	\$101,868,220	\$112,088,058	\$38,298,498	\$67,030,848	\$44,702,065	\$45,762,842
Grand Total	\$158,986,188	\$155,851,192	\$167,141,849	\$117,819,256	\$220,326,967	\$135,774,510	\$126,052,810

Table B01 – Expenditure Summary by Major Object

REVENUE SHORTFALLS – BUDGETING IN A RECESSION

The current recession has presented an uncommon challenge to Park City and forced staff to depart from the typical budget process. Park City has become accustomed to budgeting in a climate of increasing revenues. In the years following the Olympics, the City has enjoyed almost exponential growth in revenues due to the booming ski industry, steady growth in off-season activity, and unprecedented development and growth. However, as it became clear in the late summer and fall of 2008 that revenues were sure to fall below budgeted levels due to a collapse in the financial sector and the ensuing recession, Park City staff began to gear up for a budget shortfall.

In November of 2008, the Budget Department gave a presentation to Council detailing sagging revenue projections in 2009 and the resultant budget shortfall as expected. While there was some optimism at the time that the recession may have only a moderate impact on the City, Council wisely declared the City to be in Alert Status, in accordance with the City's adopted revenue shortfall policy (the ramifications of various levels of the shortfall policy are illustrated in the figure below). Between November and January, staff developed 5% budget reduction plans to be carried out over the second half of the fiscal year. These plans were implemented in January 2009 with the aim of avoiding noticeable cuts in levels of service.

BUDGET OVERVIEW

Recession/Net Revenue Shortfall Plan

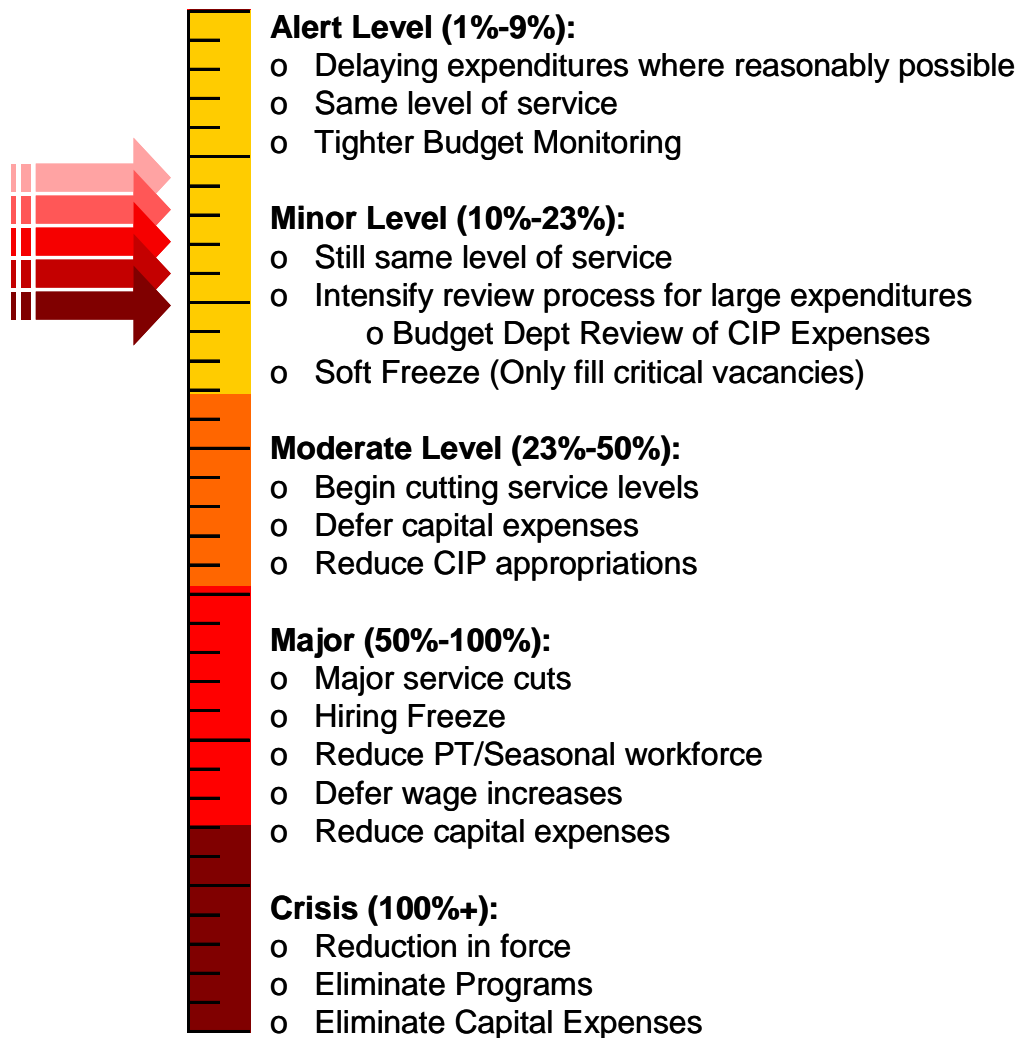


Figure B02 – Recession/Net Revenue Shortfall Plan

At the January Council Visioning Session, staff again presented the latest revenue projections (which had worsened) and Council declared the City to be at the Minor Level of the shortfall policy. At that time, staff presented a shortfall reduction plan to Council which would employ a balance of operating reductions, capital reductions, and revenue enhancements to weather the shortfall without utilizing the City’s finite reserves. The 2009 Shortfall Reduction Matrix is presented below.

Projection	Shortfall	Revenue	Capital	Operating	Contingency	Bonuses	Net +/-
October Projection	-\$2,762,184	\$250,484	\$1,524,095	\$476,473	\$575,000	\$0	\$63,868
Current Projection	-\$3,246,121	\$500,968	\$1,696,835	\$476,473	\$575,000	\$0	\$3,154
50% More Severe	-\$4,143,276	\$751,452	\$2,196,835	\$476,473	\$575,000	\$96,500	-\$47,016
100% More Severe	-\$5,524,368	\$1,001,936	\$3,196,835	\$476,473	\$575,000	\$193,000	-\$81,124

Table B03 – 2009 Shortfall Reduction Matrix

BUDGET OVERVIEW

Since January, some revenue projections have shifted, but overall the projected shortfall has remained the same. Currently, the City is on track to operate at 97.5% of budgeted levels for FY 2009, without accessing contingency accounts. The CIP Committee successfully identified \$1.7 million which could be deobligated from the General Fund transfer to the Capital Fund with little to no noticeable impact. In short, the plan outlined in January is being carried out successfully and seems likely to be sufficient to eliminate the budget shortfall in FY 2009.

In January, staff also outlined a plan to address a \$1.5 million projected shortfall in the FY 2010 budget. Departments were instructed to prepare three layers for their budgets. First, they were to make budget increase requests in the normal fashion. Second, they were to prepare a 5% operating reduction plan and prioritize them at the self-managed team level. Third, they were to prepare a 10% reduction plan in similar fashion to the 5% plan. Teams worked meticulously to prepare these plans in January and February. These plans were submitted to the City Manager, who

FY 2010 Budget Cuts					
Team	Dept	FY 09 Bud	Increase/Decrease		
Executive	CITY COUNCIL	\$194,209			
	CITY MANAGER	\$460,783			
	ELECTIONS	\$0			
	LEGAL	\$753,394			
	VENTURE FUND	\$50,000			
	SPECIAL MEETINGS	\$15,000			
	<i>Subtotal</i>	\$1,473,386	-\$105,444	-7.16%	
Internal Services	BUDGET, DEBT & GRANTS	\$354,617			
	HUMAN RESOURCES	\$597,386			
	FINANCE	\$644,645			
	TECHNICAL & CUSTOMER SERVICES	\$1,140,681			
	<i>Subtotal</i>	\$2,737,329	-\$97,300	-3.55%	
Public Works	Public Works	BLDG MAINT ADM	\$1,090,803		
		FIELDS	\$192,347		
		PUBLIC WORKS ADMIN.	\$298,400		
		PARKS & CEMETERY	\$1,342,240		
		STREET MAINTENANCE	\$1,655,755		
		STREET LIGHTS/SIGN	\$190,300		
		SWEDE ALLEY PARKING STRUCT.	\$84,750		
		<i>Subtotal</i>	\$4,854,595	-\$113,840	-2.34%
	Water	WATER BILLING	\$99,609		
		WATER OPERATIONS	\$3,803,514		
		<i>Subtotal</i>	\$3,903,123	-\$55,021	-1.41%
	Fleet	FLEET SERVICES DEPT	\$2,425,781		
		<i>Subtotal</i>	\$2,425,781	-\$124,089	-5.12%
Transit	TRANSPORTATION OPER	\$6,540,182			
	<i>Subtotal</i>	\$6,540,182	-\$491,529	-7.52%	
Library & Recreation	Golf	GOLF MAINTENANCE	\$621,303		
		GOLF PRO SHOP	\$540,227		
		<i>Subtotal</i>	\$1,161,530	\$22,193	1.91%
Library & Recreation	CITY RECREATION	\$1,416,575			
	TENNIS	\$475,160			
	LIBRARY	\$760,374			
	ICE FACILITY	\$812,881			
	<i>Subtotal</i>	\$3,464,990	-\$136,857	-3.95%	
Sustainability	SUSTAINABILITY - VISIONING	\$485,698			
	SUSTAINABILITY - IMPLEMENTATION	\$411,703			
	<i>Subtotal</i>	\$897,401	-\$5,430	-0.61%	
Public Safety	POLICE	\$3,312,812			
	STATE LIQUOR ENFORCEMENT	\$60,751			
	COMMUNICATION CENTER	\$618,066			
	DRUG EDUCATION	\$27,161			
	<i>Subtotal</i>	\$4,018,790	-\$23,927	-0.60%	
Community Development	ENGINEERING	\$418,161			
	PLANNING DEPT.	\$888,556			
	BUILDING DEPT.	\$1,517,760			
	<i>Subtotal</i>	\$2,824,477	-\$15,320	-0.54%	
City Total		\$34,301,584	-\$1,146,564		

Table B04 – Demonstrates operating budget cuts from the FY09 Budget to the FY10 Budget by Team. Note that the cuts do not account for Pay Plan, Technical, and One-time adjustments. In some cases revenue offsets are included as a budget decrease.

BUDGET OVERVIEW

then worked in consultation with the Budget Department and teams to determine which portions of the plans could be implemented with little noticeable impact to service levels and with little or no impact to personnel.

Also, the CIP Committee met to carry out a full re-prioritization of the Capital Improvement Plan. The Committee's instructions were to restructure the funding and timing of projects in such a way to reduce the General Fund transfer for capital sufficient to cover half of the expected shortfall in FY 2009 and FY 2010. The Committee was able to do so without sacrificing needed capital improvements.

The City Manager's Recommended Budget has been prepared in accordance with the plan which was laid out to Council in January. This budget should allow the City to operate at similar service levels to years past while continuing needed capital improvements and investment in spite of poor economic conditions now and in the near future. The financial plan contained here is realistic and fiscally prudent in the opinion of the City Manager, the Budget Department, and City staff.

FINANCIAL IMPACT ASSESSMENT REPORT (FIAR)

In January of 2009 the Budget Department presented a Financial Impact Assessment Report to the City Council at its annual Visioning Session. This report was organized to forecast revenues and operating, capital, and debt service expenses for the General Fund. The purpose behind this report was to provide City Council members with a reference tool to estimate the impacts of additional operating and capital spending as well as policy decisions in future years. The report is presented to Council at the Visioning Session each year and then updated in the Tentative Budget to show the impact of the budget requests for the next two-year cycle. This will enable Council to see the estimated impacts of current budget decisions on future General Fund surpluses.

The table below is from the FIAR presented to Council in January. It has been adjusted to incorporate the FY 2009 Adjusted Budget and the FY 2010 Proposed Budget as well as the FY 2011 Plan, which changes trickle through having an effect on future projections. The figures below incorporate expenses and revenues from the General Fund as well as the Quinn's Recreation Fund, and are not designed to match the Budget Summaries due to different methods of accounting for the same information.

Implicit Price Deflator		Ten-year Financial Impact Forecast									
4.57%	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	
Revenue	\$24,648,859	\$24,869,047	\$27,494,079	\$30,486,897	\$31,473,687	\$32,310,169	\$33,136,316	\$33,952,727	\$34,759,986	\$35,558,663	
Op. Expenses	\$20,905,111	\$21,791,251	\$22,319,481	\$24,998,056	\$26,333,599	\$27,580,351	\$28,884,072	\$30,247,367	\$31,672,958	\$32,984,941	
CIP Expenses	\$3,504,434	\$2,898,209	\$1,678,209	\$1,878,209	\$1,778,209	\$1,778,209	\$1,778,209	\$1,778,209	\$1,778,209	\$1,778,209	
Debt Service	\$181,859	\$180,547	\$950,083	\$1,607,908	\$1,607,933	\$1,611,833	\$1,974,333	\$1,980,583	\$1,977,683	\$2,425,133	
Total Expenses	\$24,591,404	\$24,870,007	\$24,947,773	\$28,484,173	\$29,719,741	\$30,970,393	\$32,636,614	\$34,006,159	\$35,428,850	\$37,188,283	
Rev/Exp - IPD	\$57,455	-\$959	\$2,546,307	\$2,002,723	\$1,753,946	\$1,339,776	\$499,702	-\$53,432	-\$668,864	-\$1,629,620	

Aggregate Surplus (Nominal \$)	\$5,847,034
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Table B05 – Ten-year Financial Impact Forecast

BUDGET OVERVIEW

Operating expense projections are now using the service level associated with the 2010 Budget as the base level. Table B05 shows the FY 2010 service level inflated using a common inflationary factor: the Implicit Price Deflator. Other differences from the previous FIAR report also include adjustments to more accurately reflect the budget for contingency and recreation revenue. The projected surpluses (or deficits) for each year are shown in the following graph.

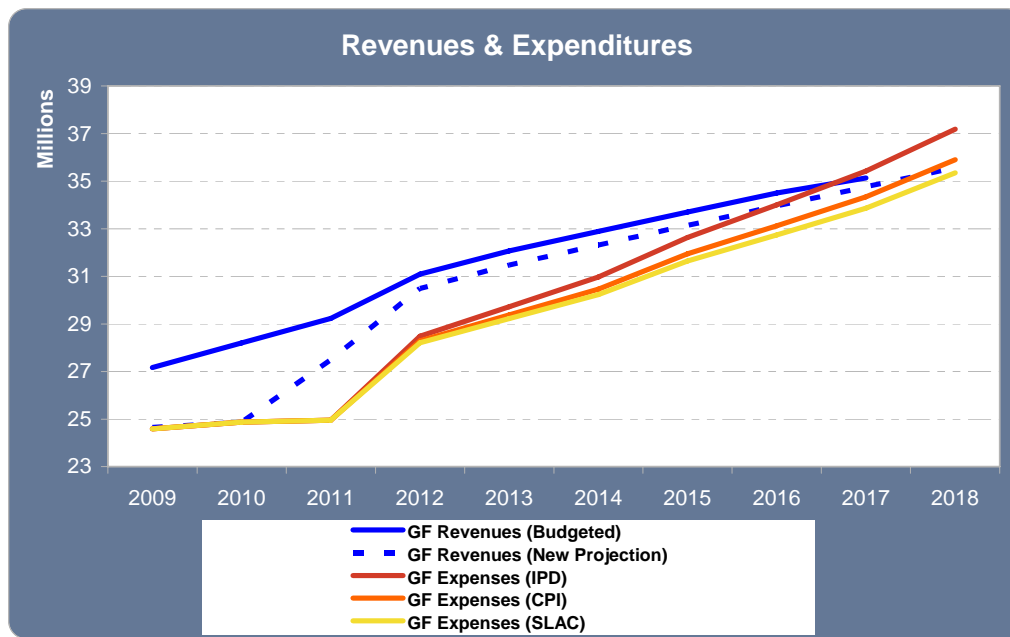


Figure B06 – Forecasted Revenues and Expenditures

A sharp revenue shortfall was identified in the January FIAR. At that time, staff presented a plan to Council which identified alternatives for addressing the projected shortfall in the current fiscal year (projected at \$3.2 million at that time) as well as a potential shortfall in FY 2010. This plan involved a mix of operating reductions, capital deobligation, and revenue enhancement. As can be seen here, staff carried out this plan and the recommended budget is now balanced, with no requirement to access reserves to fund operating activities. While budgeted expenses in the future are expected to climb, revenues are expected to rebound as well. Ultimately, due to the nature of property tax in Utah and the lack of an inflationary factor built into Truth in Taxation rules, a property tax increase would likely be necessary to maintain current levels of service sometime in the next ten years.

Per City policy, any additional surplus above budgeted expenses and anticipated (budgeted) surplus is to be allocated to previously identified capital improvement projects. This will help the City avoid unnecessary debt and remove restrictions on funds allocated to capital in the future.

OPERATING BUDGET

Again, this year's budget cycle is the on-year of the City's current budget biennium. During the on-year the City will adjust the FY 2009 budget, while creating the FY 2010 Budget and FY 2011 Plan.

BUDGET OVERVIEW

In spite of the fact that this is the first year of a two-year budget process, new requests have been somewhat limited due to the economic downturn. All requests needed to have a corresponding expense reduction, revenue enhancement, or justification as to why the adjustment is necessary. This means that unless a request satisfies a preexisting issue already identified by or discussed with the Budget Department; is a direct response to direction received by City Council at Visioning Session; deals with same-level of service adjustments (e.g., inflationary adjustments); or other unforeseen but justifiable need; it should not be submitted by departments without expense or revenue offsets.

As always, this process begins with Council's Visioning Session in January. It is expected that department managers prepare operating and capital budget requests consistent with Council's goals and policy direction. As such, each request must be linked to one (or more) of the seven Council Goals. Managers are also required to utilize performance measures or other quantitative justifications as part of the rationale for their options.

Self-managed teams (managerial groups) are expected to discuss all their options together and rank them against each other before meeting with the City Manager. Below is the list of the City's self-managed teams:

- Public Works (Public Works, Water, Fleet, Transit, and Golf Maintenance)
- Public Safety (Police, State Liquor Enforcement, Communication Center, and Drug Enforcement)
- Library & Recreation (Golf Pro Shop, City Recreation, Tennis, Library, and Ice Facility)
- Budget, Debt, and Grants; Human Resources; Finance; and Technical & Customer Services
- Engineering, Planning, and Building
- Sustainability (Community, Economy, and Environment)
- Executive (City Council, City Manager, Legal, Leadership, and Elections)

The self-managed teams were encouraged to consider that the CIP Prioritization Committee was also recommending various new projects for funding as well as increased funding for existing projects; and also that various committees and task forces have recommendations that may also potentially compete for limited surplus operating revenues. Managers were urged to consider all of these factors and competing interests as they formulated their operating requests.

Included in the Supplemental Section of this document is a list of Department Budget Requests. The requests or "budget options" are prioritized and sorted by *team*. These options reflect the incremental change from the current FY 2009 Budget and establish a FY 2010 Budget and FY 2011 Plan.

Pay Plan

The Pay Plan Committee convened this year in order to evaluate compensation benchmarks for the City's budgeted positions. The Pay Plan Committee typically meets biennially to review these benchmarks and provide a recommendation for the City Manager. This benchmarking process is done in an effort to ensure the uniform and equitable application of pay in comparison

BUDGET OVERVIEW

to the Utah and Colorado municipal employee market. Job positions are compared with similar positions or “benchmarks” to determine market pay for any given position. The City Manager chooses the metrics that determine how salaries should be set and defines a threshold at which positions should be reclassified. Usually, the Pay Plan Committee has followed these metrics and thresholds:

- Comparison Metric: “Market” has been defined as the average pay of the top five comparison communities. Working level for most City positions is based on this definition of market, except:
 - Public Safety related positions, which are compared to the average of the top three.
- Reclassification Threshold: Any position 5 percent or more below market is recommended for reclassification to a new grade. In past years, this threshold had been closer to 15 percent. In FY 2004, the threshold was changed to 10 percent and in FY 2005 to 8 percent. The change to 5 percent has now brought Park City into what is considered an actual market plan. Since its adoption, all positions in the City are considered to be at market.

Due to the economic downturn, instead of following a traditional Pay Plan, the City Manager is recommending to flip the two years of the Pay Plan. In other words, FY 2010 will include a 2% increase from FY 2009 and a traditional Pay Plan will be implemented in FY 2011. Additional information about the Pay Plan philosophy and process can be found in the Supplemental section of this document.

Lump Merit Pay

Full-time regular City employees are eligible for lump merit pay each six months based on performance. This is delayed compensation representing 6% of annual pay which employees may receive if they exceed expectations as defined on performance reviews. As this pay is not guaranteed, and therefore discretionary, it could factor into the City’s strategy for budgeting and shortfall coverage. However, it is also strongly linked to employee engagement and therefore levels of service both in the short-term and long-term. Staff is convinced the City and its residents have historically benefitted from incentive structure and accountability fostered by the lump merit pay system.

In January, staff presented a shortfall recovery plan to Council at Visioning. This plan outlined a strategy to reduce the shortfall through capital expense reductions, 5% operating reduction plans, contingency restriction, and redirection of Resort Sales Tax. Staff approached the topic of lump merit pay restriction as a strategy for shortfall recovery, but only if projections worsened or if the other branches of the strategy proved unfruitful. Council directed staff to move forward with the proposed strategy.

Since January, projections have not worsened, and operating departments are on track to accomplish 5% savings over the second half of the fiscal year. Capital cuts were identified in excess of the \$1.7 million outlined in the strategy. All of this has been accomplished with little to no noticeable impact on level of service. City staff carried out performance reviews in November 2008, at which time City employees laid out goals for the following review period. In some cases, these goals were associated with 5% operating expense reduction plans. The scheduled

BUDGET OVERVIEW

lump merits associated with the successful accomplishment of these goals would be due in after the review period, which closes on May 31, 2009.

At this time, the City Manager recommends that lump merit pay be awarded based on merit as normal for employees in non-executive levels of the pay plan (i.e., grades Exempt 6 and below). This is in accordance with the strategy previously outlined as well as Council direction on shortfall recovery received in January. In the Recommended Budget, non-executive levels of the pay plan would be eligible for lump merit pay in FY 2010 as well.

For executive levels of the pay plan (i.e., grades Exempt 7 and above), staff recommends that employees be eligible for lump merit pay only if the City achieves the goals laid out in the shortfall recovery strategy. Reviews would be performed as scheduled in May, but lump merit pay for employees in the executive level of the pay plan would be withheld until the completion of the fiscal year. If operating expense reduction targets are met, then these lump merits would be awarded. Otherwise, they would be forfeited. This plan was presented to the management team and generally well-received.

The FY 2010 Budget, however, does not anticipate eligibility for lump merit pay at the executive level. If a turn in the economy were realized, this decision could be revisited. But given current projections, staff believes it prudent to clarify expectations that the current economic situation will not allow for lump merit pay to be associated with the goals set by executive staff during the upcoming performance reviews.

Health Insurance Costs

Traditionally, the City has covered the lion's share of the cost for monthly premium costs of health insurance benefits for full-time regular employees. In recent years, the cost of Park City's health insurance has risen dramatically between 8-15% per year. To date, the City has picked up the entirety of the tab for these increases. The City is currently negotiating health insurance prices and preliminary estimates lead staff to believe that premiums are likely to increase between 10-15%. If the City were to handle the full cost of increase as usual, this could cost the City in excess of \$400,000. In addition, staff conducted an employee survey soliciting ideas from the organization on methods of addressing the financial strain. One question determined that 68% of employees receiving benefits said that they would be willing to pay more than they are currently paying for their health insurance.

The City Manager's Recommended Budget includes a plan to pass on \$50 of the estimated \$120 monthly premium increase to employees, in other words, employees with family insurance who used to pay \$25 per month would now pay \$75 per month. Under this scenario, the City would still be paying 94% of health premiums for employees, but the increase would only cost the City \$210,000 (\$131,000 in the General Fund). The City Manager met with employees on April 30, 2009, to communicate this plan and the news was well-received.

Special Service Contracts

As part of the budget process, the City Council appropriates funds to contract with organizations offering services consistent with the needs and goals of the City. According to City policy, up to one percent of the City's total budget is awarded. Payment may take the form of cash payment

BUDGET OVERVIEW

and/or rent contributions for the lease of City property in exchange for the value of in-kind services. Currently there is \$378,973 (\$757,946 for two years) budgeted for Special Service Contracts.

Special Service Contracts are awarded biennially through a competitive application process. A Request for Proposals was issued in February 2009 and announced through local media. Letters announcing the RFP were sent to previous awardees. Applications were accepted through March 31 and submitted to the Special Service Contract Subcommittee for review. This Subcommittee included Council Members Erickson and Hier and city staff.

In addition a Youth Advisory Committee reviews the Youth Programming applications and makes recommendations to the Special Services Contract Subcommittee. This year's Youth Advisory Committee included two students: Ben Portwood and Stephanie LoPiccolo; and two citizens with ties to the community: Jodi Lundmark and Tristin Eason.

A summary of the Special Services Contract Subcommittee recommendations are outlined in the table below. City staff will provide additional information regarding the recommendations to City Council on May 28 which will allow time for discussion and final Council direction regarding Special Service Contracts.

BUDGET OVERVIEW

Organizations	Request	Pervious Award 2008 - 2009	Recommended Funding 2010 - 2011	Annual
Park City/Summit County Arts Council	\$168,932	\$59,138	\$48,000	\$24,000
Mountainlands Community Housing Trust	\$36,000	\$30,000	\$30,000	\$15,000
P.C. Adult ESL	\$9,000	\$14,000	\$9,000	\$4,500
Park City Chamber/Bureau	\$200,000	\$160,000	\$160,000	\$80,000
P.C. Historical Society and Museum	\$80,000	\$104,000	\$60,000	\$30,000
Recycle Utah - Operating	\$59,950	\$45,846	\$46,000	\$23,000
Recycle Utah - Rent Contribution	\$19,154	\$19,154	\$19,154	\$9,577
People's Health Clinic	\$81,692	\$60,600	\$64,500	\$32,250
Christian Center	\$30,000	\$20,000	\$20,000	\$10,000
Mountain Mediation Center	\$34,564	\$23,508	\$23,500	\$11,750
Peace House, Inc.	\$52,700	\$50,000	\$50,000	\$25,000
Park City Community Outreach Center	\$20,000	\$21,000	\$20,000	\$10,000
KPCW	\$59,400	N/A	\$0	\$0
Summit Land Conservancy	\$88,676	\$15,000	\$0	\$0
Total	\$940,068	\$622,246	\$550,154	\$275,077

Youth Organizations	Request	Pervious Award 2008 - 2009	Recommended Funding 2010 - 2011	Annual
Children's Justice Center	\$10,000	\$10,000	\$10,000	\$5,000
ArtsKids	\$30,000	\$20,000	\$20,000	\$10,000
Boys and Girls Club of Greater SL - Operating	\$50,000	\$40,000	\$20,000	\$10,000
Boys and Girls Club of Greater SL - Rent	\$36,688	\$0	\$36,688	\$18,344
PC Education Foundation	\$20,000	N/A	\$10,000	\$5,000
Holy Cross Ministries	\$50,000	\$10,000	\$10,000	\$5,000
PC Performing Arts Foundation	\$10,000	N/A	\$5,000	\$2,500
Youth WinterSports Alliance	\$18,000	N/A	\$15,000	\$7,500
McPolin Elementary School	\$20,000	\$20,000	\$20,000	\$10,000
Valley Mental Health	\$20,000	\$10,700	\$10,000	\$5,000
Big Brothers/Big Sisters of Utah	\$15,000	\$15,000	\$15,000	\$7,500
National Ability Center	\$40,520	\$0	\$0	\$0
Total	\$320,208	\$125,700	\$171,688	\$85,844
Grand Total	\$1,260,276	\$747,946	\$721,842	\$360,921

Table B07 – Special Service Contracts

CAPITAL BUDGET

Due to economic conditions the Capital Improvement Program (CIP) Committee examined capital projects with greater scrutiny in hopes of reducing the General Fund Transfer to capital projects in the current year as well as the two following budget years. Project managers were asked to determine whether they could operate their projects more efficiently by cutting funds and by finding other funding sources. Ultimately, the CIP Committee was successful in their objective of reducing the General Fund Transfer, while still funding the vast majority of current and new projects crucial for the City.

The total proposed CIP budget for FY 2009 Adjusted Budget is \$110 million (\$39 million original budget, \$69 million carryforward budget, and \$2 million newly proposed budget). The proposed FY 2010 CIP budget is \$48 million (\$38 million in newly proposed requests). The proposed FY 2011 Plan is \$36 million (\$19 million in newly proposed requests). The General Fund transfer to fund projects will be approximately be \$2.8 million—the majority of which is dedicated to completing current projects, ensuring the maintenance of existing infrastructure, or securing funding for previously-identified needs. Projects in these categories include the Racquet

BUDGET OVERVIEW

Club Renovation, Bonanza Drive Reconstruction, and the Walkable Community Projects. The CIP originally had \$5.2 million scheduled to be transferred from the General Fund to fund projects in FY 2009 and another \$3.3 million in FY 2010. The needed transfer has been cut to \$2.8 million in FY 2009 and \$2.9 million in FY 2010. The CIP Committee was also able to deobligate or find alternative revenue sources for \$2.9 million from several CIPs. The CIP Budget was scheduled for discussion with City Council on May 7, 2009.

Update on Major Projects

Marsac Seismac Upgrade

The Marsac City Hall seismic upgrade started in July 2008. The project is presently 3 months ahead of schedule and staff anticipates moving into the building by late August 2009. The project is currently within the budget and may have some funds available at the conclusion of construction. The total budget is \$6.7 million.

Old Town Improvement Study (OTIS) Projects

The City has completed 3 of 21 street reconstruction projects outlined in the 2002 Old Town Improvement Study. The final projects of Phase I of OTIS (Lower Norfolk and Woodside – North of 13th) are nearing completion at a total cost of \$4.1 million. Phase II (a) of OTIS is also scheduled in the Five-Year CIP to begin in FY 2009, at a cost of \$4.5 million. That phase includes reconstruction of Hillside in FY 2010, Sandridge in FY 2011, and Empire and Upper Lowell in FY 2011.

The study identified sales tax revenue bonds as the recommended funding source for the projects. It is anticipated that the City will need to bond for approximately \$20 million in three different phases over the next 10 years to fund the remaining projects (\$4.5 million in FY 2010). Annual debt service will likely range from \$700,000 to \$2 million, depending upon the year. With General Fund surplus as the anticipated revenue source, it will be very important to monitor other competing needs. The proposed CIP outlines the OTIS Phases as a first step in this process. In the event that General Fund surplus exceeds expectations for a given year, staff advises that those funds be used to fund OTIS projects on an up-front cash basis rather than through debt financing. This has multiple benefits: (1) a previously identified need designated by the CIP Prioritization Committee as a primary concern (i.e., the OTIS Projects) would be funded sooner, (2) the funding would be guaranteed as the cash would be on-hand, and (3) the money saved by not having to pay interest on debt service could be used to fund other needs.

Water Projects

Water quality and delivery continue to be a top priority for Park City. With the rate of development that occurred over the past few years, water needs have been identified and the cost of these improvements is being developed to be fairly distributed between users and new development. CIP changes to the Water Fund are also reflective of the City's continuing commitment to secure Park City's water needs through improvements to the City's water infrastructure.

The Rockport Pump Station upgrade was completed in late 2008. Projects impacting the CIP during this budget process include the Park City Water Infrastructure Project which includes the

BUDGET OVERVIEW

construction of the raw water pipeline from Signal Hill in Promontory to Quinn's Junction where a new water treatment plant is going to be built, and the construction of a new finished waterline from the water treatment plant to the Quinn's recreation complex. Also in the CIP is the meter reading technology project which has been in the planning process for the past year. Financial assistance has been sought through the Utah State Division of Drinking Water and Division of Water Resources in the form of low interest loans. It appears the City will receive some assistance from the Divisions but additional market loans will be needed. The remainder of the CIP and the debt service will be funded primarily with water impact fees and water service fees.

Racquet Club Remodel

The renovation of the existing Racquet Club was originally planned as an \$8 million Phase I project with another \$2 million for Phase II. The project originally anticipated leaving the existing tennis building and gymnasium. As the current condition of the tennis building was investigated it became apparent that the tennis building would need to be replaced as part of the renovation.

Replacing the tennis building would expand the scope of Phase I from an \$8 to \$10.5 million project. It is anticipated that the renovated facility will consist of four new indoor tennis courts, 7 new outdoor tennis courts, walking/jogging track, expanded group fitness, weight room, cardio equipment, child care and an improved facility that will be more efficient not only in layout but in energy usage.

The CIP Committee reviewed the Racquet Club Renovation project as part of the reprioritization process this year, and continues to recommend the project for funding as a priority 4 project. According to Council direction in February, only previously-realized funding (approximately \$7.2 million) for the project remains in the FY 2009 Adjusted Budget. The original FY 2009 budget anticipated additional General Fund surplus would be added to Phase I and Phase II as well as some funding from surplus in FY 2010, bringing the total original budget for both phases of the project to \$10 million. These funds have been removed from the project as current projections do not show available surplus dollars in these years.

However, the CIP Committee carefully considered the new proposed scope of the project, including rebuilding of the Tennis Building, and concluded that the benefits achieved through economies of scale and taking advantage of deflated construction costs in the current market warrant funding of a broader scope than would be achieved with only the cash on hand. Currently staff estimates that the cost of reconstructing the Tennis Building could be \$1-2 million more expensive if done separately at a later date, in addition to the increased operating and maintenance expenses associated with managing an older building.

The Committee therefore recommends that Council consider issuing \$3.3 million dollars of sales tax revenue bonds to complete the Tennis Building reconstruction in addition to the original Phase I renovation. This debt could be issued in conjunction with the OTIS sales tax bonds which are scheduled to be issued late in FY 2010. This would allow the City to monitor the economy through another ski season and re-evaluate the prudence of issuing debt for the project next spring. Debt service payments for these bonds would hover around \$300,000 per year starting in FY 2011 and are considered in the Debt Service section of this document. Total

BUDGET OVERVIEW

interest over 15 years would be around \$1.4 million. Council might consider structuring the bonds with an early call date, though, to keep the option of paying off the bonds after five years in the event the economy recovers and surplus funds become available, thus limiting the interest expense and maximizing the savings associated with this funding strategy.

Walkable Community Projects

In November of 2007 voters in Park City passed a \$15 million bond for community-wide walking and biking improvements. Council subsequently appointed the Walking and Biking Advisory Liaison Committee (WALC), to provide input and make recommendations on further prioritization of walkable/bikeable related capital projects as outlined in the Landmark Study. During the FY 2009 budget process Council adopted a project implementation schedule consisting of approximately \$7 million in projects to be installed over the next 3 years.

Projects completed to date are as follows:

- Pedestrian signal at the High School crossing
- New sidewalk connection near Park Meadows LDS church
- New sidewalk connection along Park Ave. near City Park City
- New sidewalk connection near Olympic Welcome Plaza

Major projects slated for implementation in 2009 and 2010 are as follows:

- Tunnels under Kearns Boulevard at Comstock (\$3 million)
- New sidewalks along Little Kate and Lucky John (\$673,000 - from Holiday Ranch Loop to the schools)
- New pedestrian trail connections at the Farm and hard-surfacing the McLeod Creek Trail (\$150,000)

Major projects slated for implementation in 2010:

- Tunnels under Bonanza Drive (\$1.15 million)
- New multi-use path along Holiday Ranch Loop Rd. (\$922,000)
- Traffic calming improvements in the Prospector and Park Meadows neighborhoods, including a possible sidewalk along Comstock Dr.(\$1,154,000)

The walkability recommendations from Council also include \$6 million in longer-term investment (3-5 years), including \$5 million be considered long-term as a placeholder to address major “spine” trails along state highways. City Council, who has final discretion on spending of bond money, will also be asked to consider on-going allocation of annual operations and maintenance budget for each of the recommended projects; including consideration of providing snow removal on new sidewalks.

The City intends to issue \$7.7 million in General Obligation debt before the end of the fiscal year with the intent to begin construction on Walkability Projects this spring.

Dog Park Project

Several years ago a group of citizens formed to work with the City to install a dog park in Park City. PCMC received a (Recreation, Arts, & Parks) RAP tax grant from Summit County in the amount of \$27,000 for fencing, and a drinking fountain. PCMC has made improvements to a 1.6

BUDGET OVERVIEW

acre site at the Recreation Complex at Quinn's Junction including fencing, water fountain installation, grading and seeding. The dog park group has been trying to raise funds for improvements and have currently raised about \$7,500. The group has also managed to receive a landscape plan for improvements. The improvements outlined in the plan could cost between \$100,000 and \$200,000. Prior direction from Council was to make the improvements so far completed and the citizen group would raise the funds for the remainder of the improvements. Based on the work to date it is unlikely the group can raise the funds necessary, and the current state of the dog park is not acceptable to most users due to mud in the winter and dry and dusty conditions in the summer. Staff is currently looking into possible funding sources, which could include impact fees or General Fund surplus.

Bonanza Drive Reconstruction

Bonanza Drive is an important commuter link for the City, but is seeing a significant increase in traffic congestion. In August 2007 H. W. Lochner was hired by Park City to develop a corridor and pedestrianization plan for Bonanza Drive based on earlier studies. The purpose of the plan was to outline and prioritize improvements for roadway, bicycle and pedestrian facilities along Bonanza Drive.

The design will include raised medians along Bonanza Drive, acceleration lanes at Prospector Avenue, "no left turn" restrictions, Bicycle lanes, northbound bus pull-out, trail connection including a pedestrian tunnel at the Iron Horse intersection, a mid-block pedestrian crossing, consistent 6 foot wide sidewalks, speed limit feedback signs, wiring and conduit for a traffic signal at the Bonanza Drive/Iron Horse intersection, right turn lane along Iron Horse onto Bonanza Drive and lengthened southbound left turn lane at Deer Valley Drive. As part of this work, the existing sewer line will be relocated due to the pedestrian tunnel and replaced up to Kearns Boulevard, the existing water line will be relocated due to the pedestrian tunnel and a new distribution water line will be installed.

Construction on Bonanza Drive will start this July 2009 and will be completed in the fall of 2010. The breakout of construction is as follows:

Season One (2009):

- Road Construction from Deer Valley Drive to just North of Upper Iron Horse,
- Distribution Water Line from Deer Valley Drive through Kearns Blvd,

Season Two (2010):

- Pedestrian Tunnel,
- Road Construction from Upper Iron Horse to Kearns Blvd, and
- Remaining Utilities.

Preliminary estimates of construction costs have been provided by the design consultant. The estimate is broken down as follows:

<u>Project Element</u>	<u>Construction Estimate</u>	<u>Funds Available</u>
Road and tunnel	\$3,294,000	\$3,772,671
Utilities	\$2,309,000	\$2,309,000

BUDGET OVERVIEW

Preliminary Eng.	\$360,000	
Construction Eng.	<u>\$560,300</u>	<u> </u>
Total amounts	\$6,523,300	\$6,081,671

Additionally UDOT requires the City to set aside 10% or approximately \$560,000 for construction contingency.

Park City has requested additional funds from the Small Urban Program to offset the potential overage. Stimulus money will be re-allocated in July 2009 and the potential is there to capture stimulus money through the Small Urban Program

It should be noted that except for the currently contracted preliminary engineering design fee, the other numbers are not hard. Actual construction costs will be obtained June 2009 through the bidding process and actual construction engineering fees are currently being developed by the selected construction engineering consultant.

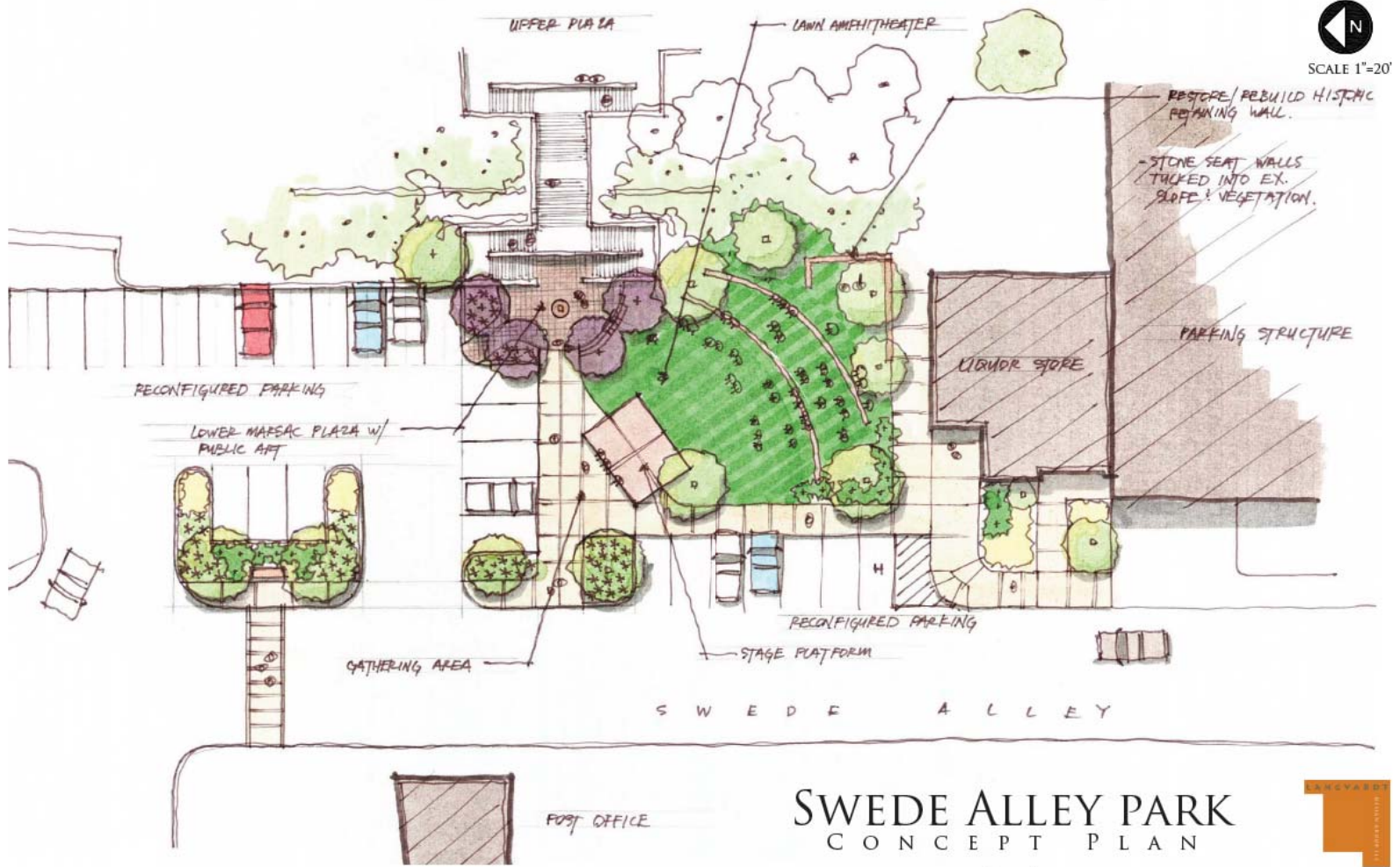
Town Plaza & Swede Alley Pocket Park

In previous years, the 5-Year CIP included funding for a proposed Town Plaza on Swede Alley which would join Main Street where the Post Office currently exists. The majority of the funding for the project was to come from the proceeds of the 2005 Sales Tax Bonds. Additional funding was identified from the Main Street RDA Fund and General Fund surplus.

Last year, the City was in negotiations to purchase the Post Office parcel. However, these negotiations broke down and the purchase was never realized. Due to these circumstances, construction of the originally proposed plaza has been delayed indefinitely.

In January, staff presented to Council a series of options for a lesser-scope plaza or pocket park on Swede Alley adjacent to the State Liquor Store. Council directed staff to pursue the option in the figure below. During the construction of the shell space, an historic retaining wall was uncovered. As part of the completion of the pocket park project, this historic wall would be restored/rehabilitated. This is an opportunity to create a gathering area, with a smaller scope, that would be anchored by this authentic historic design element.

This change in scope necessitates a change in funding strategy. This Recommended Budget proposes that \$600,000 from proceeds of the 2005 Sales Tax Bond be committed for the construction of the proposed pocket park this summer. The remaining bond funds in the project would be redirected to OTIS projects, and other funding sources in the project would be deobligated or moved to other projects. This reduces the amount of new sales tax debt which the City would otherwise need to issue to complete the next phase of OTIS. However, the 5-Year CIP anticipates that further bonding would be necessary in a future year to complete the larger Town Plaza project (including the purchase of the Post Office). In short, the City would be swapping existing bond funds and future bond funds between the Town Plaza and OTIS projects. This would delay some bonding for the City while avoiding possible arbitrage on existing bond funds.



SWEDE ALLEY PARK

CONCEPT PLAN

2 A



BUDGET OVERVIEW

OTHER ISSUES

Policies and Procedures

Each year, staff reviews the City's various policies including the Budget and Personnel Policies and Procedures documents. City Council generally adopts these policies, along with any changes, as a part of the budget process. This year, staff is recommending various changes to both documents which will be presented to City Council near the end of May and in June.

- Recession Plan (See *Policies and Procedures* – Chapter 1, Part IV)
- Grant Policy (See *Policies and Procedures* – Chapter 1, Part V)
- Monthly Budget Monitoring (See *Policies and Procedures* – Chapter 1, Part VI)

CHANGES BETWEEN THE PROPOSED AND FINAL BUDGET

The following list details the changes made to the City Manager's Recommended Budget between the time it was presented in early May up until the final adoption on June 18. These changes have resulted from either (1) a request from Council for adjustment, (2) a request for adjustment from the City Manager and staff, or (3) a technical adjustment necessitated by changing projections, correction of previous errors, etc. Changes in the first two categories have been discussed with Council during the budget hearings. The last category is largely inconsequential from a policy standpoint. Nonetheless, significant technical adjustments are included in the list below:

- 1) The Police Department budget was decreased about \$2,165 in FY 2009 due to decreased estimates of drawdowns against the State E911 Grant.
- 2) \$10,000 was added to the Historic District Guidelines CIP for consultant fees to complete the appendices for the Historic District Design Guidelines. This work includes site analysis for the two houses that the City recently acquired on Park Avenue. This analysis includes a site survey, building inventory, preservation plan, proposed site plan, and architectural elevations.
- 3) \$14,950 was added to the 2009 Adjusted Budget to reflect funds received from the Chamber of Commerce, Summit County, and others for the 125th Anniversary Celebration.
- 4) \$1,087 which was previously liquidated from the Ice Facility Capital Project (cp0060) was replaced to cover previous capital expenses related to the facility.
- 5) \$12,000 was added to the Golf Fund CIP to account for Restaurant Tax Grant funding for stone benches.
- 6) \$50,000 was added to the Tunnel Improvements CIP to cover a budget shortage on the project. The funds will come from Water Fund balance.

BUDGET OVERVIEW

- 7) The increase to the Business Improvement District contract expense budget was changed from \$14,703 to \$17,589, consistent with HMBA's request and Council's direction on 5-21-09.
- 8) \$46,000 was added to the Public Works' budget to cover the expenses of a limited opening of the Park & Ride. The option providing for transit service to the Park & Ride was removed.
- 9) \$140,958 was added to the Neighborhood Parks CIP—consistent with previous years. This money was taken from interest earned on the remaining 2004 GO bond proceeds (Fund 71).
- 10) Interfund transfers were adjusted to reflect the latest projections for the Fleet Fund and Debt Service Funds. Also, a final General Fund transfer for capital will be calculated and presented to Council on June 18. This will be set sufficient to fund identified projects with any excess being used to reduce sales tax bonding needs, according to policy. The transfer will also be sufficient to keep fund balance below the 18% threshold required by statute.
- 11) Revenues were adjusted to be consistent with the latest estimates. There were no significant changes to revenue budgets at the fund level.

FUTURE ISSUES

The following issues may have a significant impact on the City's budget and financial policies and will be thoroughly addressed over the next year (summer of 2009 through spring 2010).

- Pay Plan Committee may have to reconvene in FY 2010 to update the City's pay plan (see supplemental section for more Pay Plan information).
- Progress of OTIS, Racquet Club Renovation, Bonanza Drive Reconstruction, Water Projects, and other major capital projects.
- Continued monitoring of the Enterprise Fund performance.

Potential State legislation regarding taxation continues to be a significant issue on Park City's horizon. It is anticipated that the State Legislature will discuss and possibly act on the following issues during the next year or two:

- **Sales Tax on Food:** The State removed a portion of their sales tax rate from unprepared food purchases during the 2006 General Session. This was followed by the removal of food and food ingredients from the resort and transit tax bases this year. There has been much public debate on the issue, and it is possible the legislative leadership may revisit the matter in the future sessions.
- **Streamlined Sales Tax (SST):** The State continues to move towards SST, a movement to simplify and unify sales tax rates nationwide—a long-term goal. The goal

BUDGET OVERVIEW

has many hang-ups and drawbacks, not the least of which is the diminished ability of municipalities to control their own sales tax rates and institute boutique taxes.

- **Single Statewide Sales Tax Rate:** This program serves as a stepping stone for the SST project. The effect on Park City of such legislation would be similar, if not identical, to SST.
- **Sales Tax Distribution Formula:** During the 2006 General Session, the State Legislature thoroughly reviewed the sales tax distribution formula and considered some changes. The only outcome of that discussion that resulted in legislation affecting Park City was the hold-harmless phase out (which is discussed under Sales Tax in the Revenue section of this document). However, it is probable that the discussion will resume during the upcoming legislative sessions. A change resulting in a heavier population weight in the distribution formula would significantly abate Park City's sales tax revenue and eventually lead to service cuts.
- **Property Tax Issues:** In future sessions the State Legislature may introduce more legislation addressing various property tax issues such as alleviating the property tax burden for the poor and elderly, limiting the property tax authority of certain local government entities, improving tax certainty for taxpayers, and assessment methods to stabilize the determination of fair market value.
- **Affordable Housing:** The current housing market creates challenges for Utahns with limited financial means who are seeking affordable housing. Several proposals addressing this concern may come under discussion in the future.
- **Other Potential Issues:**
 - Zoning and Housing Development
 - Immigration

BUDGET OVERVIEW

BUDGET CALENDAR

May 7

Work Session

- Presentation of the Tentative Budget
 - Budget Overview & Timeline
 - Recession Plan
 - Update of Financial Impact Report (FIAR)
 - Revenue/Expenditure Summary
 - Economic Outlook
- CIP Budgets
 - CIP Alternative Matrix
 - Racquet Club
 - WALC
 - Main Street Requests
 - New Project Request

Regular Meeting

- [Public Hearing on the Tentative Budget](#)

May 21

Work Session

- Operating Expenditures
 - 5% & 10% Plans
 - Departmental Presentations
- Pay Plan
- Benefits

Regular Meeting

- [Public Hearing on the Tentative Budget](#)

May 28

Work Session

- Special Service Contracts
- Water Fund
 - Operating
 - Capital
 - Fee Changes
- Fees
 - Business License Admin Fee
 - Special Events Fees
 - Recreation Fees
- Outstanding Budget Issues

Regular Meeting

- [Public Hearing on the Tentative Budget](#)

June 4

Work Session

- Personnel Policies and Procedures (P&P) Manual
- City Fee Resolution
- Budget Policies
 - Recession Plan
 - Grant Policy
 - Monthly Budget Monitoring
 - Others
- Outstanding Budget Issues

Regular Meeting

- Adoption of the Personnel P&P Manual by Reso.
- [Public Hearing on the Tentative Budget](#)
- Adoption of the Tentative Budget
- [Public Hearing on the City Fee Schedule](#)
- Adoption of the City Fee Schedule by Resolution
- Adopt CEMP update by resolution

June 11

Work Session

- Outstanding Budget Issues (If necessary)

Regular Meeting

- [Public Hearing on the Final Budget](#)

June 18

Work Session

- Presentation of the Final Budget
- Outstanding Budget Issues

Regular Meeting

- [Public Hearing on the Final Budget](#)
- Adoption of the Final Budget by Ordinance

Redevelopment Agency Meeting

- [Public Hearing on the RDA Budgets](#)
- Adoption of the RDA Budgets by Resolution

Municipal Building Authority Meeting

- [Public Hearing on the MBA Budget](#)
- Adoption of the MBA Budget by Resolution

* Schedules and topics subject to change

Resources & Requirements - All Funds Combined

Description	2006 Actual	2007 Actual	2008 Actual	2009 Original Budget	2009 Adj Budget	2010 Budget	Change - 2009 to 2010		2011 Plan	Change - 2010 to 2011	
							Increase (reduction)	%		Increase (reduction)	%
RESOURCES											
Sales Tax	11,401,348	12,977,127	12,755,443	12,876,000	9,996,000	11,071,000	1,075,000	11%	13,774,000	2,703,000	24%
Planning Building & Engineering Fees	4,980,807	6,090,176	5,828,014	4,941,000	5,358,000	3,246,000	(2,112,000)	-39%	4,523,000	1,277,000	39%
Charges for Services	6,538,642	7,201,295	7,463,662	8,210,000	8,165,000	9,030,000	865,000	11%	9,702,000	672,000	7%
Intergovernmental Revenue	962,305	3,926,496	1,450,079	3,597,200	5,687,078	14,598,957	8,911,879	157%	7,448,837	(7,150,120)	-49%
Franchise Tax	2,715,184	2,529,915	2,748,571	2,758,000	2,878,000	2,964,000	86,000	3%	3,117,000	153,000	5%
Property Taxes	12,694,990	12,744,480	13,974,590	13,924,909	13,403,909	16,029,000	2,625,091	20%	16,559,000	530,000	3%
General Government	161,313	407,766	403,641	441,300	444,000	427,200	(16,800)	-4%	444,200	17,000	4%
Other Revenues	10,754,433	16,117,625	16,333,881	7,069,589	11,900,153	10,885,857	(1,014,296)	-9%	7,602,857	(3,283,000)	-30%
Total	<u>\$50,209,022</u>	<u>\$61,994,881</u>	<u>\$60,957,881</u>	<u>\$53,817,998</u>	<u>\$57,832,140</u>	<u>\$68,252,014</u>	<u>\$10,419,874</u>	<u>18%</u>	<u>\$63,170,894</u>	<u>(\$5,081,120)</u>	<u>-7%</u>
REQUIREMENTS (by function)											
Executive	6,497,830	7,236,353	8,373,458	9,128,873	9,155,741	9,108,187	(47,554)	-1%	9,325,084	216,897	2%
Police	3,264,505	3,377,943	3,648,493	3,998,073	4,019,053	4,032,689	13,636	0%	4,127,616	94,927	2%
Public Works	10,712,650	11,940,897	14,331,870	14,782,547	14,445,150	14,884,187	439,037	3%	15,678,303	794,116	5%
Library & Recreation	2,807,995	2,815,519	3,011,937	3,226,223	3,318,712	3,444,900	126,188	4%	3,492,795	47,895	1%
Non-Departmental	1,748,612	2,112,448	2,253,926	2,390,359	2,711,272	2,401,869	(309,403)	-11%	2,401,869	0	0%
Special Service Contracts	331,556	318,847	362,101	433,973	433,973	433,973	0	0%	433,973	0	0%
Contingency	0	0	0	625,000	625,000	315,000	(310,000)	-50%	315,000	0	0%
Capital Outlay	297,094	267,579	493,666	762,492	795,005	641,772	(153,233)	-19%	499,172	(142,600)	-22%
Total	<u>25,660,241</u>	<u>28,069,586</u>	<u>32,475,453</u>	<u>35,347,540</u>	<u>35,503,906</u>	<u>35,262,577</u>	<u>(241,329)</u>	<u>-1%</u>	<u>36,273,812</u>	<u>1,011,236</u>	<u>3%</u>
REQUIREMENTS (by type)											
Personnel	15,924,342	17,443,771	19,540,194	19,626,502	19,714,073	21,149,426	1,435,353	7%	22,060,765	911,339	4%
Materials, Supplies & Services	9,438,806	10,358,236	12,441,592	12,899,518	12,938,218	12,274,512	(663,706)	-5%	12,491,431	216,919	2%
Contingency	0	0	0	625,000	625,000	315,000	(310,000)	-50%	315,000	0	0%
Capital Outlay	297,094	267,579	493,666	762,492	795,005	641,772	(153,233)	-19%	499,172	(142,600)	-22%
Total	<u>25,660,241</u>	<u>28,069,586</u>	<u>32,475,453</u>	<u>33,913,512</u>	<u>34,072,296</u>	<u>34,380,711</u>	<u>308,415</u>	<u>1%</u>	<u>35,366,369</u>	<u>985,658</u>	<u>3%</u>
EXCESS (deficiency) OF RESOURCES OVER REQUIREMENTS											
	\$24,548,781	\$33,925,295	\$28,482,429	\$19,904,486	\$23,759,844	\$33,871,303	10,111,459	43%	\$27,804,525	(6,066,778)	-18%
OTHER FINANCING SOURCES (uses)											
Bond Proceeds	0	0	779,793	21,123,242	32,325,207	23,986,427	(8,338,780)	-26%	19,378,875	(4,607,552)	-19%
Debt Service	(5,966,048)	(6,310,364)	(6,583,721)	(7,310,885)	(9,912,968)	(8,670,056)	1,242,912	-13%	(8,789,691)	(119,635)	1%
Interfund Transfers In	29,115,806	13,837,974	15,628,653	12,145,848	32,800,255	9,305,477	(23,494,778)	-72%	8,106,455	(1,199,022)	-13%
Interfund Transfers Out	(29,115,806)	(13,837,974)	(15,628,653)	(12,145,848)	(32,800,255)	(9,305,477)	23,494,778	-72%	(8,106,455)	1,199,022	-13%
Capital Improvement Projects	(20,198,817)	(19,603,022)	(15,994,618)	(38,296,361)	(109,310,855)	(48,021,678)	61,289,177	-56%	(36,133,908)	11,887,770	-25%
Total	<u>(26,164,865)</u>	<u>(25,913,386)</u>	<u>(21,798,545)</u>	<u>(24,484,004)</u>	<u>(86,898,616)</u>	<u>(32,705,307)</u>	<u>54,193,309</u>	<u>-62%</u>	<u>(25,544,724)</u>	<u>7,160,583</u>	<u>-22%</u>
EXCESS (deficiency) OF RESOURCES OVER REQUIREMENTS AND OTHER SOURCES (uses)											
	(\$1,616,084)	\$8,011,909	\$6,683,884	(\$4,579,518)	(\$63,138,772)	\$1,165,996	64,304,768	-102%	\$2,259,801	1,093,805	94%
Beginning Balance	79,661,361	80,018,337	89,775,525	30,732,166	97,369,362	34,230,593	(63,138,769)	-65%	35,396,588	1,165,995	3%
Ending Balance	78,045,276	88,030,246	96,459,405	26,152,650	34,230,593	35,396,588	1,165,995	3%	37,656,387	2,259,799	6%

Resources & Requirements - All Funds Combined												
Description	Budget (FY 2009)				Budget (FY 2010)				Plan (FY 2011)			
	Original	Adjusted	Change from Original		Original	Adjusted	Change from Original		Original	Adjusted	Change from Original	
			Total	%			Total	%			Total	%
RESOURCES												
Sales Tax	12,876,000	9,996,000	(2,880,000)	-22%	12,876,000	11,071,000	(1,805,000)	-14%	12,876,000	13,774,000	898,000	7%
Planning Building & Engineering Fees	4,941,000	5,358,000	417,000	8%	4,941,000	3,246,000	(1,695,000)	-34%	4,941,000	4,523,000	(418,000)	-8%
Charges for Services	8,210,000	8,165,000	(45,000)	-1%	8,210,000	9,030,000	820,000	10%	8,210,000	9,702,000	1,492,000	18%
Intergovernmental Revenue	3,597,200	5,687,078	2,089,878	58%	3,597,200	14,598,957	11,001,757	306%	3,597,200	7,448,837	3,851,637	107%
Franchise Tax	2,758,000	2,878,000	120,000	4%	2,758,000	2,964,000	206,000	7%	2,758,000	3,117,000	359,000	13%
Property Taxes	13,924,909	13,403,909	(521,000)	-4%	13,924,909	16,029,000	2,104,091	15%	13,924,909	16,559,000	2,634,091	19%
General Government	441,300	444,000	2,700	1%	441,300	427,200	(14,100)	-3%	441,300	444,200	2,900	1%
Bond Proceeds	21,123,242	32,325,207	11,201,965	53%	21,123,242	23,986,427	2,863,185	14%	21,123,242	19,378,875	(1,744,367)	-8%
Other Revenues	7,069,589	11,900,153	4,830,564	68%	7,069,589	10,885,857	3,816,268	54%	7,069,589	7,602,857	533,268	8%
Sub-Total	\$74,941,240	\$90,157,347	\$15,216,107	20%	\$74,941,240	\$92,238,441	\$17,297,201	23%	\$74,941,240	\$82,549,769	\$7,608,529	10%
Interfund Transfers In	12,145,848	32,800,255	20,654,407	170%	12,145,848	9,305,477	(2,840,371)	-23%	12,145,848	8,106,455	(4,039,393)	-33%
Beginning Balance	30,732,166	97,369,362	66,637,196	217%	30,732,166	34,230,593	3,498,427	11%	30,732,166	35,396,588	4,664,422	15%
Total	117,819,254	220,326,964	102,507,710	87%	117,819,254	135,774,511	17,955,257	15%	117,819,254	126,052,812	8,233,558	7%
REQUIREMENTS (by function)												
Executive	9,128,873	9,155,741	26,868	0%	9,128,873	9,108,187	(20,686)	0%	9,128,873	9,325,084	196,211	2%
Police	3,998,073	4,019,053	20,980	1%	3,998,073	4,032,689	34,616	1%	3,998,073	4,127,616	129,543	3%
Public Works	14,782,547	14,445,150	(337,397)	-2%	14,782,547	14,884,187	101,640	1%	14,782,547	15,678,303	895,756	6%
Library & Recreation	3,226,223	3,318,712	92,489	3%	3,226,223	3,444,900	218,677	7%	3,226,223	3,492,795	266,572	8%
Non-Departmental	2,390,359	2,711,272	320,913	13%	2,390,359	2,401,869	11,510	0%	2,390,359	2,401,869	11,510	0%
Special Service Contracts	433,973	433,973	0	0%	433,973	433,973	0	0%	433,973	433,973	0	0%
Contingency	625,000	625,000	0	0%	625,000	315,000	(310,000)	-50%	625,000	315,000	(310,000)	-50%
Capital Outlay	762,492	795,005	32,513	4%	762,492	641,772	(120,720)	-16%	762,492	499,172	(263,320)	-35%
Sub-Total	\$35,347,540	\$35,503,906	\$156,366	0%	\$35,347,540	\$35,262,577	(\$84,963)	0%	\$35,347,540	\$36,273,812	\$926,272	3%
Debt Service	7,310,885	9,912,968	2,602,083	36%	7,310,885	8,670,056	1,359,171	19%	7,310,885	8,789,691	1,478,806	20%
Capital Improvement Projects	38,296,361	109,310,855	71,014,494	185%	38,296,361	48,021,678	9,725,317	25%	38,296,361	36,133,908	(2,162,453)	-6%
Interfund Transfers Out	12,145,848	32,800,255	20,654,407	170%	12,145,848	9,305,477	(2,840,371)	-23%	12,145,848	8,106,455	(4,039,393)	-33%
Ending Balance	26,152,650	34,230,593	8,077,943	31%	26,152,650	35,396,588	9,243,938	35%	26,152,650	37,656,387	11,503,737	44%
Total	119,253,284	221,758,577	102,505,293	86%	119,253,284	136,656,375	17,403,092	15%	119,253,284	126,960,253	7,706,969	6%
REQUIREMENTS (by type)												
Personnel	19,626,502	19,714,073	87,571	0%	19,626,502	21,149,426	1,522,924	8%	19,626,502	22,060,765	2,434,263	12%
Materials, Supplies & Services	12,899,518	12,938,218	38,700	0%	12,899,518	12,274,512	(625,006)	-5%	12,899,518	12,491,431	(408,087)	-3%
Contingency	625,000	625,000	0	0%	625,000	315,000	(310,000)	-50%	625,000	315,000	(310,000)	-50%
Capital Outlay	762,492	795,005	32,513	4%	762,492	641,772	(120,720)	-16%	762,492	499,172	(263,320)	-35%
Sub-Total	\$33,913,512	\$34,072,296	\$158,784	0%	\$33,913,512	\$34,380,711	\$467,199	1%	\$33,913,512	\$35,366,369	\$1,452,857	4%
Debt Service	7,310,885	9,912,968	2,602,083	36%	7,310,885	8,670,056	1,359,171	19%	7,310,885	8,789,691	1,478,806	20%
Capital Improvement Projects	38,296,361	109,310,855	71,014,494	185%	38,296,361	48,021,678	9,725,317	25%	38,296,361	36,133,908	(2,162,453)	-6%
Interfund Transfers Out	12,145,848	32,800,255	20,654,407	170%	12,145,848	9,305,477	(2,840,371)	-23%	12,145,848	8,106,455	(4,039,393)	-33%
Ending Balance	26,152,650	34,230,593	8,077,943	31%	26,152,650	35,396,588	9,243,938	35%	26,152,650	37,656,387	11,503,737	44%
Total	117,819,256	220,326,967	102,507,711	87%	117,819,256	135,774,510	17,955,254	15%	117,819,256	126,052,810	8,233,554	7%

Expenditure Summary by Fund and Unit									
Expenditures	2006	2007	2008	2009 Budget		2010 Budget		2011 Budget	
		(actual)		(original)	(adj)	(budget)	% of Total	(budget)	% of Total
Park City Municipal Corporation									
011 General Fund	27,246,344	28,726,444	32,264,937	31,706,990	28,427,668	28,473,513	23% ▲	31,773,283	25%
012 Quinns Recreation Complex	292,298	325,914	7,727	(582,932)	(523,091)	(1,101,119)	-1% ▲	(1,670,680)	-1%
021 Police Special Revenue Fund	18,272	19,972	21,122	0	22,722	0	0% ▲	0	0%
022 Criminal Forfeiture Restricted Account	0	17,220	17,220	(0)	10,791	(0)	0% ▲	(0)	0%
031 Capital Improvement Fund	63,126,061	60,595,296	61,514,186	28,193,482	87,193,863	20,279,873	16% ▲	34,267,443	27%
038 Equipment Replacement Fund	3,304,087	3,558,279	3,528,896	707,320	2,481,301	729,057	1% ▲	779,057	1%
051 Water Fund	9,121,371	14,904,687	20,122,090	17,464,296	22,860,247	36,892,183	29% ▲	19,252,700	15%
055 Golf Fund	1,497,323	1,749,008	1,618,675	1,432,188	1,722,411	1,530,979	1% ▲	1,448,632	1%
057 Transportation & Parking Fund	12,518,485	17,827,462	17,879,179	12,222,638	22,066,079	21,904,479	17% ▲	15,038,911	12%
062 Fleet Services Fund	1,874,537	2,035,581	2,557,652	2,467,457	2,131,321	2,479,437	2% ▲	2,500,927	2%
064 Self Insurance Fund	3,678,970	3,731,296	3,412,431	2,796,362	3,086,499	2,376,297	2% ▲	1,972,288	2%
070 Debt Service Fund	18,623,532	4,698,294	4,345,405	3,984,171	4,238,437	3,793,773	3% ▲	3,843,712	3%
071 Sales Tax Rev Bonds Debt Svc Fund	2,915,010	2,881,539	2,866,924	2,756,793	26,679,180	4,661,681	4% ▲	4,753,681	4%
Park City Municipal Corporation Total	\$144,216,291	\$141,070,992	\$150,156,445	\$103,148,765	\$200,397,428	\$122,020,154	97%	\$113,959,954	90%
Park City Redevelopment Agency									
033 Redevelopment Agency Lower Park Av	7,103,302	7,997,865	7,559,167	6,914,464	9,856,549	8,868,866	7% ▲	7,279,866	6%
034 Redevelopment Agency Main St	2,681,990	2,651,344	4,071,289	1,706,114	3,117,413	1,826,394	1% ▲	1,761,394	1%
072 RDA Main Street Debt Service	1,011,653	112,581	0	0	0	0	0% ▲	0	0%
076 RDA Lower Park Ave Debt Service	2,440,324	2,505,968	2,555,174	2,515,445	2,563,226	1,468,461	1% ▲	1,467,461	1%
Park City Redevelopment Agency Total	\$13,237,269	\$13,267,758	\$14,185,630	\$11,136,024	\$15,537,189	\$12,163,722	10%	\$10,508,722	8%
Municipal Building Authority									
035 Municipal Building Authority Fund	1,386,910	1,445,543	2,729,782	3,475,606	4,322,358	1,528,679	1% ▲	1,522,179	1%
073 MBA Debt Service Fund	81,999	0	0	0	0	0	0% ▲	0	0%
Municipal Building Authority Total	\$1,468,909	\$1,445,543	\$2,729,782	\$3,475,606	\$4,322,358	\$1,528,679	1%	\$1,522,179	1%
Park City Housing Authority									
036 Park City Housing Authority	63,720	66,900	69,993	58,862	69,993	61,955	0% ▲	61,955	0%
Park City Housing Authority Total	\$63,720	\$66,900	\$69,993	\$58,862	\$69,993	\$61,955	0%	\$61,955	0%
GRAND TOTAL	\$158,986,188	\$155,851,192	\$167,141,849	\$117,819,256	\$220,326,967	\$135,774,510	108%	\$126,052,810	100%
<i>(Less)</i>									
Interfund Transfer	29,115,806	13,837,974	15,628,653	12,145,848	32,800,255	9,305,477	7%	8,106,455	6%
Ending Balance	78,045,276	88,030,246	96,459,405	26,152,650	34,230,593	35,396,588	28%	37,656,387	30%
TOTAL EXPENDITURE BUDGET	\$51,825,106	\$53,982,972	\$55,053,791	\$79,520,758	\$153,296,119	\$91,072,445	72%	\$80,289,968	64%

Expenditure Summary by Fund and Major Object (FY 2009 Adjusted Budget)									
Description	Operating Budget		Capital	Debt Service	Contingency	Sub-Total	Interfund Transfer	Ending Balance	Total
	Personnel	Mat, Suppls, Services							
Park City Municipal Corporation									
011 General Fund	13,194,575	6,056,165	381,662	0	625,000	20,257,402	4,281,235	3,889,031	28,427,668
012 Quinns Recreation Complex	513,253	481,975	10,000	0	0	1,005,228	0	(1,528,319)	(523,091)
021 Police Special Revenue Fund	0	0	22,722	0	0	22,722	0	0	22,722
022 Criminal Forfeiture Restricted Account	0	0	10,791	0	0	10,791	0	(0)	10,791
031 Capital Improvement Fund	0	0	75,462,260	0	0	75,462,260	634,366	11,097,237	87,193,863
038 Equipment Replacement Fund	0	0	2,452,244	0	0	2,452,244	0	29,057	2,481,301
051 Water Fund	1,230,696	1,837,898	9,686,628	1,127,255	0	13,882,477	1,185,586	7,792,184	22,860,247
055 Golf Fund	567,171	408,627	340,006	31,542	0	1,347,346	134,085	240,980	1,722,411
057 Transportation & Parking Fund	3,599,344	654,783	12,638,188	0	0	16,892,315	2,180,742	2,993,022	22,066,079
062 Fleet Services Fund	574,484	1,404,800	5,000	0	0	1,984,284	0	147,037	2,131,321
064 Self Insurance Fund	34,550	983,970	0	0	0	1,018,520	0	2,067,979	3,086,499
070 Debt Service Fund	0	0	0	2,444,088	0	2,444,088	0	1,794,349	4,238,437
071 Sales Tax Rev Bonds Debt Svc Fund	0	0	0	4,317,023	0	4,317,023	21,709,476	652,681	26,679,180
Park City Municipal Corporation Total	\$19,714,073	\$11,828,218	\$101,009,501	\$7,919,908	\$625,000	\$141,096,700	\$30,125,490	\$29,175,238	\$200,397,428
Park City Redevelopment Agency									
033 Redevelopment Agency Lower Park Av	0	695,000	5,494,683	0	0	6,189,683	630,000	3,036,866	9,856,549
034 Redevelopment Agency Main St	0	415,000	1,226,019	0	0	1,641,019	950,000	526,394	3,117,413
072 RDA Main Street Debt Service	0	0	0	0	0	0	0	0	0
076 RDA Lower Park Ave Debt Service	0	0	0	600,000	0	600,000	1,094,765	868,461	2,563,226
Park City Redevelopment Agency Total	\$0	\$1,110,000	\$6,720,702	\$600,000	\$0	\$8,430,702	\$2,674,765	\$4,431,722	\$15,537,189
Municipal Building Authority									
035 Municipal Building Authority Fund	0	0	2,367,619	1,393,060	0	3,760,679	0	561,679	4,322,358
073 MBA Debt Service Fund	0	0	0	0	0	0	0	0	0
Municipal Building Authority Total	\$0	\$0	\$2,367,619	\$1,393,060	\$0	\$3,760,679	\$0	\$561,679	\$4,322,358
Park City Housing Authority									
036 Park City Housing Authority	0	0	8,038	0	0	8,038	0	61,955	69,993
Park City Housing Authority Total	\$0	\$0	\$8,038	\$0	\$0	\$8,038	\$0	\$61,955	\$69,993
GRAND TOTAL	\$19,714,073	\$12,938,218	\$110,105,860	\$9,912,968	\$625,000	\$153,296,119	\$32,800,255	\$34,230,593	\$220,326,967

Expenditure Summary by Fund and Major Object (FY 2010 Budget)									
Description	Operating Budget		Capital	Debt Service	Contingency	Sub-Total	Interfund Transfer	Ending Balance	Total
	Personnel	Mat, Suppls, Services							
Park City Municipal Corporation									
011 General Fund	13,797,490	5,516,225	294,442	0	315,000	19,923,157	3,965,556	4,584,801	28,473,513
012 Quinns Recreation Complex	681,666	322,095	10,000	0	0	1,013,761	0	(2,114,880)	(1,101,119)
021 Police Special Revenue Fund	0	0	0	0	0	0	0	0	0
022 Criminal Forfeiture Restricted Account	0	0	0	0	0	0	0	(0)	(0)
031 Capital Improvement Fund	0	0	8,859,148	0	0	8,859,148	134,366	11,286,359	20,279,873
038 Equipment Replacement Fund	0	0	700,000	0	0	700,000	0	29,057	729,057
051 Water Fund	1,400,997	1,762,252	23,575,521	1,123,550	0	27,862,320	1,192,163	7,837,701	36,892,183
055 Golf Fund	662,954	446,160	131,005	31,543	0	1,271,662	130,685	128,633	1,530,979
057 Transportation & Parking Fund	3,983,134	697,730	11,856,334	0	0	16,537,198	2,302,707	3,064,574	21,904,479
062 Fleet Services Fund	585,250	1,745,660	5,000	0	0	2,335,910	0	143,527	2,479,437
064 Self Insurance Fund	37,937	674,390	0	0	0	712,327	0	1,663,970	2,376,297
070 Debt Service Fund	0	0	0	1,945,463	0	1,945,463	0	1,848,310	3,793,773
071 Sales Tax Rev Bonds Debt Svc Fund	0	0	0	4,032,000	0	4,032,000	0	629,681	4,661,681
Park City Municipal Corporation Total	\$21,149,426	\$11,164,512	\$45,431,450	\$7,132,556	\$315,000	\$85,192,945	\$7,725,477	\$29,101,733	\$122,020,154
Park City Redevelopment Agency									
033 Redevelopment Agency Lower Park Av	0	695,000	3,200,000	0	0	3,895,000	630,000	4,343,866	8,868,866
034 Redevelopment Agency Main St	0	415,000	0	0	0	415,000	950,000	461,394	1,826,394
072 RDA Main Street Debt Service	0	0	0	0	0	0	0	0	0
076 RDA Lower Park Ave Debt Service	0	0	0	601,000	0	601,000	0	867,461	1,468,461
Park City Redevelopment Agency Total	\$0	\$1,110,000	\$3,200,000	\$601,000	\$0	\$4,911,000	\$1,580,000	\$5,672,722	\$12,163,722
Municipal Building Authority									
035 Municipal Building Authority Fund	0	0	32,000	936,500	0	968,500	0	560,179	1,528,679
073 MBA Debt Service Fund	0	0	0	0	0	0	0	0	0
Municipal Building Authority Total	\$0	\$0	\$32,000	\$936,500	\$0	\$968,500	\$0	\$560,179	\$1,528,679
Park City Housing Authority									
036 Park City Housing Authority	0	0	0	0	0	0	0	61,955	61,955
Park City Housing Authority Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$61,955	\$61,955
GRAND TOTAL	\$21,149,426	\$12,274,512	\$48,663,450	\$8,670,056	\$315,000	\$91,072,445	\$9,305,477	\$35,396,588	\$135,774,510

Expenditure Summary by Fund and Major Object (FY 2011 Plan)									
Description	Operating Budget		Capital	Debt Service	Contingency	Sub-Total	Interfund Transfer	Ending Balance	Total
	Personnel	Mat, Suppls, Services							
Park City Municipal Corporation									
011 General Fund	14,280,168	5,512,963	281,842	0	315,000	20,389,973	2,768,256	8,615,055	31,773,283
012 Quinns Recreation Complex	704,382	323,545	10,000	0	0	1,037,927	0	(2,708,607)	(1,670,680)
021 Police Special Revenue Fund	0	0	0	0	0	0	0	0	0
022 Criminal Forfeiture Restricted Account	0	0	0	0	0	0	0	(0)	(0)
031 Capital Improvement Fund	0	0	21,757,319	0	0	21,757,319	134,366	12,375,758	34,267,443
038 Equipment Replacement Fund	0	0	750,000	0	0	750,000	0	29,057	779,057
051 Water Fund	1,414,128	1,977,127	9,585,041	1,134,635	0	14,110,931	1,191,052	3,950,717	19,252,700
055 Golf Fund	704,478	448,860	131,005	31,543	0	1,315,886	130,685	2,062	1,448,632
057 Transportation & Parking Fund	4,315,826	698,886	4,080,873	0	0	9,095,585	2,302,096	3,641,230	15,038,911
062 Fleet Services Fund	603,847	1,745,660	5,000	0	0	2,354,507	0	146,419	2,500,927
064 Self Insurance Fund	37,937	674,390	0	0	0	712,327	0	1,259,961	1,972,288
070 Debt Service Fund	0	0	0	1,943,013	0	1,943,013	0	1,900,699	3,843,712
071 Sales Tax Rev Bonds Debt Svc Fund	0	0	0	4,147,000	0	4,147,000	0	606,681	4,753,681
Park City Municipal Corporation Total	\$22,060,765	\$11,381,431	\$36,601,080	\$7,256,191	\$315,000	\$77,614,468	\$6,526,455	\$29,819,032	\$113,959,954
Park City Redevelopment Agency									
033 Redevelopment Agency Lower Park Av	0	695,000	0	0	0	695,000	630,000	5,954,866	7,279,866
034 Redevelopment Agency Main St	0	415,000	0	0	0	415,000	950,000	396,394	1,761,394
072 RDA Main Street Debt Service	0	0	0	0	0	0	0	0	0
076 RDA Lower Park Ave Debt Service	0	0	0	602,000	0	602,000	0	865,461	1,467,461
Park City Redevelopment Agency Total	\$0	\$1,110,000	\$0	\$602,000	\$0	\$1,712,000	\$1,580,000	\$7,216,722	\$10,508,722
Municipal Building Authority									
035 Municipal Building Authority Fund	0	0	32,000	931,500	0	963,500	0	558,679	1,522,179
073 MBA Debt Service Fund	0	0	0	0	0	0	0	0	0
Municipal Building Authority Total	\$0	\$0	\$32,000	\$931,500	\$0	\$963,500	\$0	\$558,679	\$1,522,179
Park City Housing Authority									
036 Park City Housing Authority	0	0	0	0	0	0	0	61,955	61,955
Park City Housing Authority Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$61,955	\$61,955
GRAND TOTAL	\$22,060,765	\$12,491,431	\$36,633,080	\$8,789,691	\$315,000	\$80,289,968	\$8,106,455	\$37,656,387	\$126,052,810

All Funds Combined									
Revenue	2006	2007	2008	2009		2010		2011	
		(actual)		(original)	(adj)	(budget)	% of Total	(plan)	% of Total
RESOURCES									
Property Taxes	12,694,990	12,744,480	13,974,590	13,924,909	13,403,909	16,029,000	13%	16,559,000	13%
Sales Tax	11,401,348	12,977,127	12,755,443	12,876,000	9,996,000	11,071,000	9%	13,774,000	11%
Franchise Tax	2,715,184	2,529,915	2,748,571	2,758,000	2,878,000	2,964,000	2%	3,117,000	2%
Licenses	828,193	1,013,310	1,095,247	1,302,763	1,190,000	1,268,000	1%	1,319,000	1%
Planning Building & Engineering Fees	4,980,807	6,090,176	5,828,014	4,941,000	5,358,000	3,246,000	3%	4,523,000	4%
Other Fees	0	30,932	22,556	0	24,918	0	0%	0	0%
Intergovernmental Revenue	962,305	3,926,496	1,450,079	3,597,200	5,687,078	14,598,957	12%	7,448,837	6%
Charges for Services	6,538,642	7,201,295	7,463,662	8,210,000	8,165,000	9,030,000	7%	9,702,000	8%
Recreation	2,411,737	2,475,541	2,489,483	2,456,600	2,674,788	2,622,788	2%	2,689,788	2%
Other Service Revenue	100,661	75,304	92,500	101,000	106,000	102,000	0%	105,000	0%
Fines & Forfeitures	656,295	750,817	720,031	813,500	710,500	715,500	1%	716,500	1%
Misc. Revenue	5,232,798	9,887,563	8,091,717	1,403,726	3,725,285	5,195,569	4%	1,795,569	1%
Interfund Transfers In	29,115,806	13,837,974	15,628,653	12,145,848	32,800,255	9,305,477	7%	8,106,455	6%
Special Revenue & Resources	1,524,749	1,884,158	3,822,346	992,000	3,468,662	982,000	1%	977,000	1%
Bond Proceeds	0	0	779,793	21,123,242	32,325,207	23,986,427	19%	19,378,875	15%
Beginning Balance	79,661,361	80,018,337	89,775,525	30,732,166	97,369,362	34,230,593	27%	35,396,588	28%
Total	158,824,876	155,443,426	166,738,212	117,377,954	219,882,964	135,347,311	108%	125,608,612	100%

Change in Fund Balance												
Fund	2006 Actual	2007 Actual	2008 Actual	2009 Adjusted	Change - 2008 to 2009		2010 Budget	Change - 2009 to 2010		2011 Plan	Change - 2010 to 2011	
					Increase (reduction)	%		Increase (reduction)	%		Increase (reduction)	%
Park City Municipal Corporation												
011 General Fund	3,194,845	5,062,512	4,642,588	3,889,031	(753,557)	-16%	4,584,801	695,770	18%	8,615,055	4,030,254	88%
012 Quinns Recreation Complex	(81,852)	(486,287)	(967,091)	(1,528,319)	(561,228)	58%	(2,114,880)	(586,561)	38%	(2,708,607)	(593,727)	28%
021 Police Special Revenue Fund	17,972	19,772	21,122	0	(21,122)	-100%	0	0	-	0	0	-
022 Criminal Forfeiture Restricted Account	0	17,220	10,696	(0)	(10,696)	-100%	(0)	0	0%	(0)	0	0%
031 Capital Improvement Fund	45,447,764	48,655,592	51,554,158	11,097,237	(40,456,921)	-78%	11,286,359	189,122	2%	12,375,758	1,089,399	10%
038 Equipment Replacement Fund	2,833,979	2,821,921	1,781,301	29,057	(1,752,244)	-98%	29,057	0	0%	29,057	0	0%
051 Water Fund	3,230,788	7,065,103	12,204,897	7,792,184	(4,412,713)	-36%	7,837,701	45,517	1%	3,950,717	(3,886,984)	-50%
055 Golf Fund	342,016	201,071	422,118	240,980	(181,138)	-43%	128,633	(112,347)	-47%	2,062	(126,571)	-98%
057 Transportation & Parking Fund	7,748,809	9,964,940	11,668,449	2,993,022	(8,675,427)	-74%	3,064,574	71,552	2%	3,641,230	576,656	19%
062 Fleet Services Fund	137,862	201,188	199,690	147,037	(52,653)	-26%	143,527	(3,510)	-2%	146,419	2,892	2%
064 Self Insurance Fund	3,209,978	3,104,115	2,778,181	2,067,979	(710,202)	-26%	1,663,970	(404,009)	-20%	1,259,961	(404,009)	-24%
070 Debt Service Fund	1,788,510	1,609,730	1,743,242	1,794,349	51,107	3%	1,848,310	53,961	3%	1,900,699	52,389	3%
071 Sales Tax Rev Bonds Debt Svc Fund	475,228	527,975	691,114	652,681	(38,433)	-6%	629,681	(23,000)	-4%	606,681	(23,000)	-4%
Park City Municipal Corporation Total	\$68,345,899	\$78,764,852	\$86,750,465	\$29,175,238	(\$57,575,227)	-73%	\$29,101,733	(\$73,505)	0%	\$29,819,032	\$717,299	2%
Park City Redevelopment Agency												
033 Redevelopment Agency Lower Park Ave	5,202,888	4,626,990	5,854,007	3,036,866	(2,817,141)	-48%	4,343,866	1,307,000	43%	5,954,866	1,611,000	37%
034 Redevelopment Agency Main St	1,161,186	1,245,516	1,295,338	526,394	(768,944)	-59%	461,394	(65,000)	-12%	396,394	(65,000)	-14%
072 RDA Main Street Debt Service	112,581	0	0	0	0	0%	0	0	-	0	0	-
076 RDA Lower Park Ave Debt Service	1,804,579	1,912,445	1,963,226	868,461	(1,094,765)	-56%	867,461	(1,000)	0%	865,461	(2,000)	0%
Park City Redevelopment Agency Total	\$8,281,234	\$7,784,952	\$9,112,572	\$4,431,722	(\$4,680,850)	-60%	\$5,672,722	\$1,241,000	28%	\$7,216,722	\$1,544,000	27%
Municipal Building Authority												
035 Municipal Building Authority Fund	1,354,423	1,413,543	526,376	561,679	35,303	7%	560,179	(1,500)	0%	558,679	(1,500)	0%
073 MBA Debt Service Fund	0	0	0	0	0	0%	0	0	-	0	0	-
Municipal Building Authority Total	\$1,354,423	\$1,413,543	\$526,376	\$561,679	\$35,303	2%	\$560,179	(\$1,500)	0%	\$558,679	(\$1,500)	0%
Park City Housing Authority												
036 Park City Housing Authority	63,720	66,900	69,993	61,955	(8,038)	-11%	61,955	0	0%	61,955	0	0%
Park City Housing Authority Total	\$63,720	\$66,900	\$69,993	\$61,955	(\$8,038)	-12%	\$61,955	\$0	0%	\$61,955	\$0	0%
Notes and Explanations of Change in Fund Balance:												
<p>- Fund Balance refers to the amount of revenues on hand in a given year that are not used for expenditures in that year. It is closely related to the concept of a balanced budget, where beginning fund balance (the amount of revenues on hand at the beginning of a year) and the revenues received that year are equal to the sum of the expenditures for that year and the ending fund balance (or the amount of revenues remaining on hand at the end of the year). Fund balance is comprised of elements of reserves, funds dedicated to capital projects, and other earmarked funds. For budget purposes, fund balance is calculated on a cash basis and is not to be confused with the net assets or fund balance numbers presented in the Comprehensive Annual Financial Report.</p> <p>- Figures shown are the ending balance (or balance as of June 30) for each fiscal year. The beginning balance for any given year is the ending balance from the previous year.</p> <p>- A large increase in the General Fund balance is shown in FY 2011. The City finances much of its capital needs with excess operating funds. It is expected that the excess operating funds seen in '09 will be used to fund future capital. Also, some of these funds will go towards funding ongoing needs that will undoubtedly arise between now and the time the FY 2011 budget is adopted.</p> <p>- Capital projects funds (Funds 31, 33, 34, 35, 36, 38) tend to show large decreases in fund balance between the prior year actual and current year adjusted budget. This is explained by the fact that much of fund balance in these funds is reserved for capital expenses which were budgeted in previous years. Unexpended capital budgets are rolled forward each year as part of the adjusted budget. So funding for capital projects shows up in fund balance <i>actual</i> figures, but disappears in the current year adjusted budget because there is an offsetting budgeted "carryforward" expense. This same phenomenon generally explains large decreases in fund balances for proprietary funds (such as Fund 51, 55, and 57), where carryforward budgets also exist to fund capital projects which span years.</p> <p>- The Water Fund shows a large decrease in fund balance in FY 2011. This is due to anticipated capital infrastructure improvements which will be funded in large part with accumulated impact fees, resulting in a sharp decrease in fund balance.</p> <p>- The Fleet Fund is an internal service fund which is intended to run a zero or near-zero balance. As such, any change in fund balance will appear drastic when viewed as a percent change, but the changes are simply the product of the nature of the fund.</p>												

REVENUES

Property and sales taxes are the most significant sources of City revenue, representing 41 percent in FY 2009 when Beginning Balance and Interfund Transfers are excluded. Intergovernmental Revenue, Charges for Service, Franchise Taxes, Licenses and Fees comprise the remaining portion of revenue. Figure R1 shows the makeup of Park City's anticipated revenues for FY 2010.

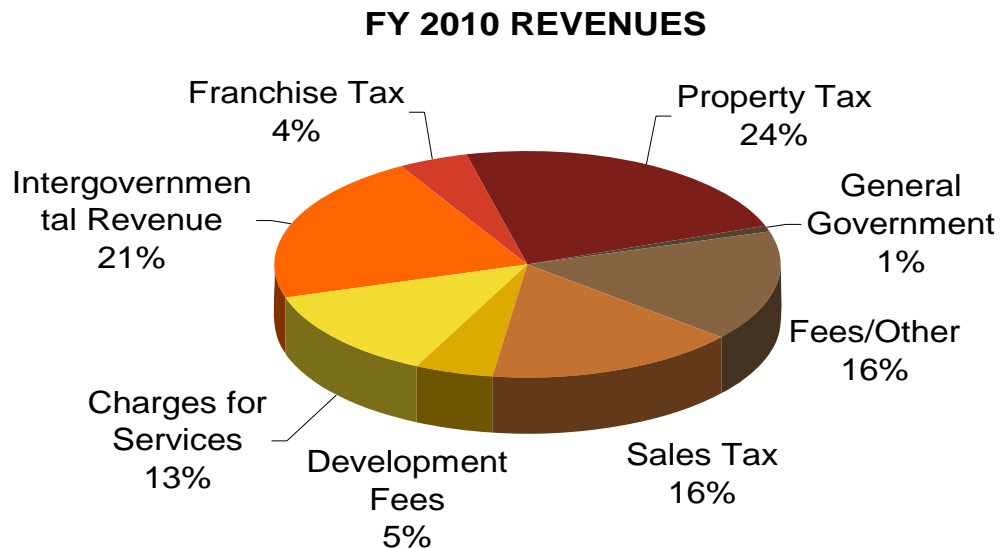


Figure R1 – Budgeted Revenue by Source

PROPERTY TAX

The Property Tax Act, Title 59, Chapter 2, Utah Code Annotated 1953, as amended, provides that all taxable property must be assessed and taxed at a uniform and equal rate on the basis of its "fair market value" by January 1 of each year. "Fair market value" is defined as "the amount at which property would change hands between a willing buyer and a willing seller, neither being under any compulsion to buy or sell and both having reasonable knowledge of the relevant facts." Commencing January 1, 1991, "fair market value" considers the current zoning laws for each property. Section 2 of Article XIII of the Utah Constitution provides that the Utah State Legislature may exempt from taxation up to 45 percent of the fair market value of primary residential property.

During the 1995 legislative session, the exemption for primary residential property was increased from 29.5 percent to the constitutional maximum of 45 percent. The local effect of this action was to shift the burden of supporting education, public safety, and general government from primary residents to other classes of property, principally commercial property and vacation or second homes. A recent ruling by the Utah Supreme Court held this practice to be constitutional.

Summit County levies, collects, and distributes property taxes for Park City and all other taxing jurisdictions within the County. Utah law prescribes how taxes are levied and collected. Generally, the law provides as follows: the County Assessor determines property values as of January 1 of each year and is required to have the assessment roll completed by May 15. If any taxing district within the County proposes an increase in the certified tax rate, the County

REVENUES

Auditor must mail a notice to all affected property owners stating, among other things, the assessed valuation of the property, the date the Board of Equalization will meet to hear complaints on the assessed valuation, the tax impact of the proposed increase, and the time and place of a public hearing (described above) regarding the proposed increase. After receiving the notice, the taxpayer may appear before the Board of Equalization. The County Auditor makes changes in the assessment roll depending upon the outcome of taxpayer's hearings before the Board of Equalization. After the changes have been made, the Auditor delivers the assessment roll to the County Treasurer before November 1. Taxes are due November 30, and delinquent taxes are subject to a penalty of 2 percent of the amount of such taxes due or a \$10 minimum penalty. The delinquent taxes and penalties bear interest at the federal discount rate plus 6 percent from the first day of January until paid. If after four and one-half years (May of the fifth year) delinquent taxes have not been paid, the County advertises and sells the property at a tax sale.

Utah State law requires that each year a certified property tax rate be calculated. The certified tax rate is the rate which will provide the same amount of property tax revenue as was charged in the previous year, excluding the revenue generated by new growth. If an entity determines that it needs greater revenues than what the certified tax rate will generate, statutes require that the entity must then go through a process referred to as "Truth in Taxation." Truth in Taxation requires an entity to go through a series of steps which include proper notification of the proposed tax increase to the tax payers and a public hearing.

Park City's certified property tax rate is made up of two rates: (1) General Levy Rate and (2) Debt Service Levy Rate. The two rates are treated separately. The general levy rate is calculated in accordance with Utah State law to yield the same amount of revenue as was received the previous year (excluding revenue from new growth). The debt service levy is calculated based on the City's debt service needs pertaining only to General Obligation bonds. Figure R3 below shows Park City's property tax levies since 2003.

This budget anticipates that Park City will adopt the certified tax rate as proposed. In order to do so, the County Assessor must provide the necessary data to the City to set the certified rate. As this data is generally not provided to the City until after the budget is adopted, Council should, by resolution, authorize the Budget Officer to compute the City's property tax rate at a "No Tax Increase" rate and file with the County at a later date.

Tax Rate	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009
General Levy	0.001813	0.001855	0.001871	0.001748	0.001493	0.001288	0.001087
Debt Levy	0.000319	0.000412	0.000654	0.000601	0.000490	0.000386	0.000316
Total:	0.002132	0.002267	0.002525	0.002349	0.001983	0.001674	0.001403

Tax Collected	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009
General	\$5,234,687	\$5,443,953	\$6,643,405	\$6,159,798	\$6,325,091	\$6,516,899	\$6,406,861
Debt	\$1,188,909	\$1,688,909	\$1,688,909	\$2,188,909	\$2,188,909	\$2,188,909	\$2,188,909
RDA Increment	\$3,184,461	\$3,409,202	\$3,473,064	\$3,527,898	\$3,776,412	\$3,928,305	\$4,064,425
Fee-In-Lieu	\$128,619	\$237,246	\$230,286	\$242,227	\$227,953	\$232,688	\$144,216
Delinq/Interest	\$493,207	\$495,023	\$392,964	\$351,802	\$226,115	\$414,909	\$354,633
Total:	\$10,229,883	\$11,274,333	\$12,428,628	\$12,470,634	\$12,744,480	\$13,281,710	\$13,159,044

Table R2 – Property Tax Rates and Collections

Park City does not anticipate an increase to the property tax levy for 2009. The 2009 certified tax rate will be calculated and submitted to the County Auditor's office in July.

REVENUES

SALES TAX

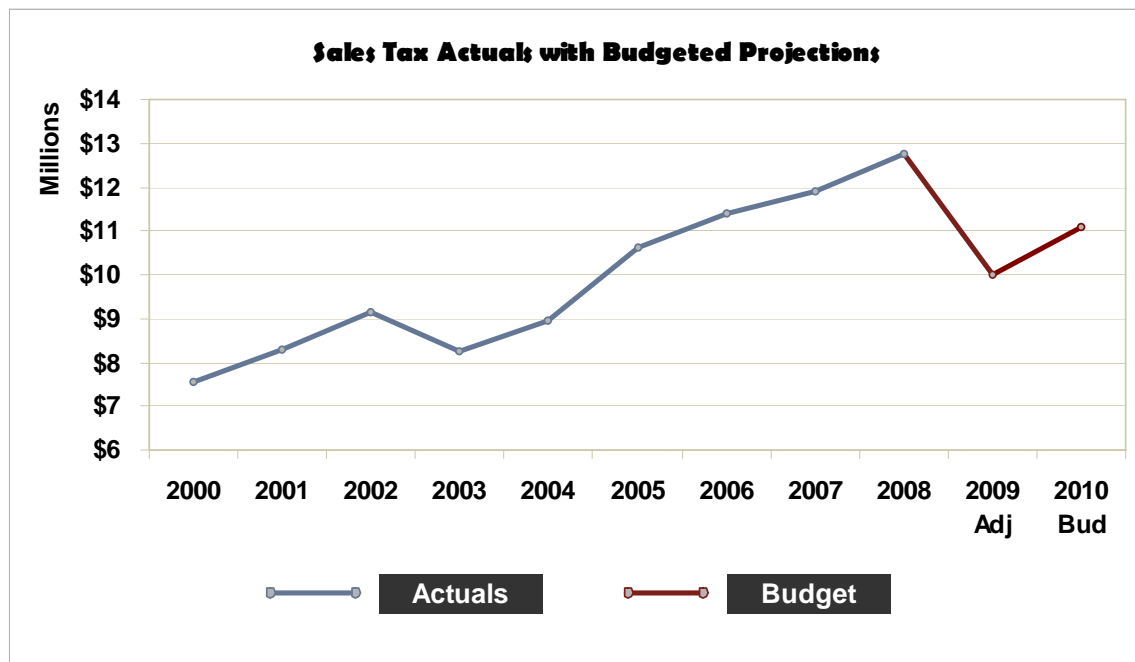


Figure R3- Sales Tax Actuals and Projections

Park City depends a great deal on sales tax revenue to fund City services. Sales tax also helps to fund the infrastructure to support special events and tourism. Of the 7.45 percent sales tax on general purchases in Park City, the municipality levies a 1 percent local option sales tax, a 1.10 percent resort community tax, and a 0.30 percent transit tax. Sales tax revenue growth has remained fairly consistent over the past several years. However the City has begun to use an econometric model to forecast and budget future sales tax revenues. This model uses factors such as visitor nights and quarterly historical trends in order to forecast sales tax revenue. Sales tax revenue has experienced a sharp decline during the 2009 economic downturn and slow ski season. Figure R4 shows actual sales tax amounts along with the forecasted amounts for FY 2009 and 2010.

Although sales tax revenue has maintained some consistency over the last 6 years, it is still considered a revenue source subject to national, state, and local economic conditions, as has been seen during the current recession. These conditions fluctuate based on a myriad of factors. Using the econometric model to forecast sales tax revenue helps to smooth out larger fluctuations and conservatively budget the revenue source.

Sales tax revenue for the current fiscal year as well as FY 2010 is expected to be down considerably as compared to FY 2008. While FY 2009 revenue is down, it is expected to reach levels similar to the 5 year average. FY 2010 budgeted figures are from the econometric model, and projections are driven in large part by national real disposable personal income data (DPI). The chart below shows DPI and its association with visitor nights in Park City as a leading indicator.

REVENUES

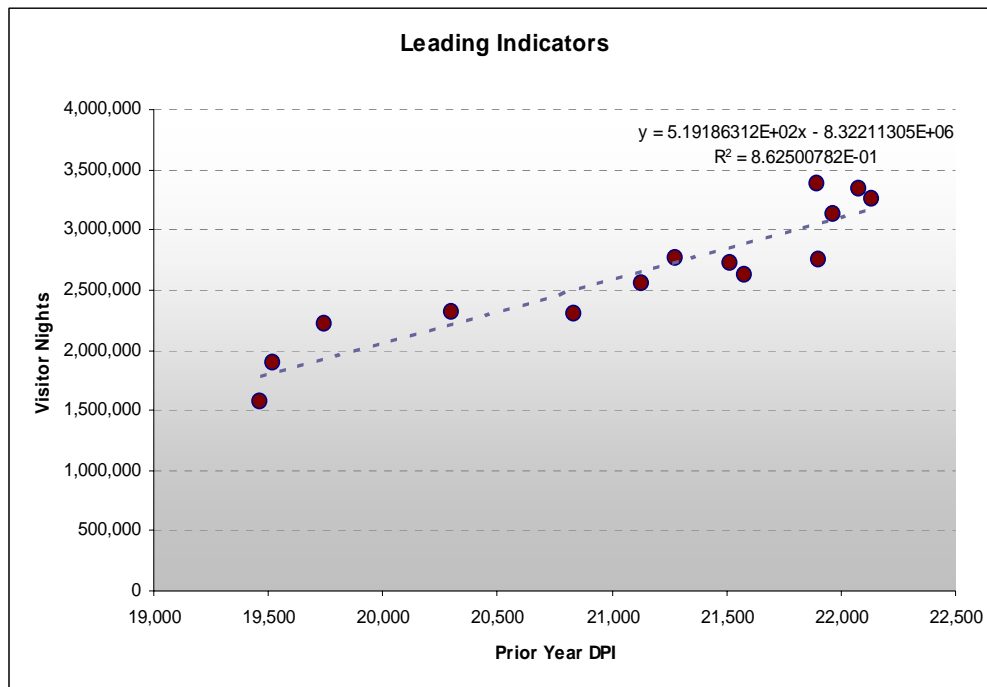


Figure R4 – Leading Indicator Visitor Nights Regression

In addition to DPI, which is a leading indicator of visitor nights (and therefore sales tax) projections over the next 12 months, the City has also begun to use hotel reservation data provided by the Mountain Travel Research Program (MTRiP). This data gives an indication of hotel bookings activity over the next six months and has proven to be a somewhat reliable short-term leading indicator of visitor nights and sales tax. The following chart shows the most recent summary of bookings data which is incorporated into the City’s sales tax projections for the Recommended Budget.

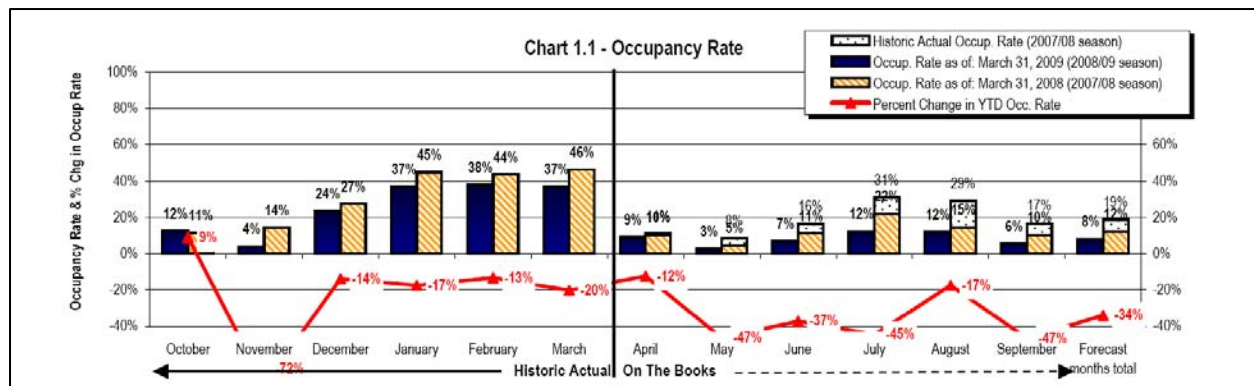


Figure R5 – Booking Data for Park City Hotels

Continued development of events and activities in the spring and summer months has helped to generate sales tax during the “off-season” months as well. Figure R5 displays the monthly sales tax revenue collections for FY 2009 in comparison with FY 2008 and a five-year historical average.

REVENUES

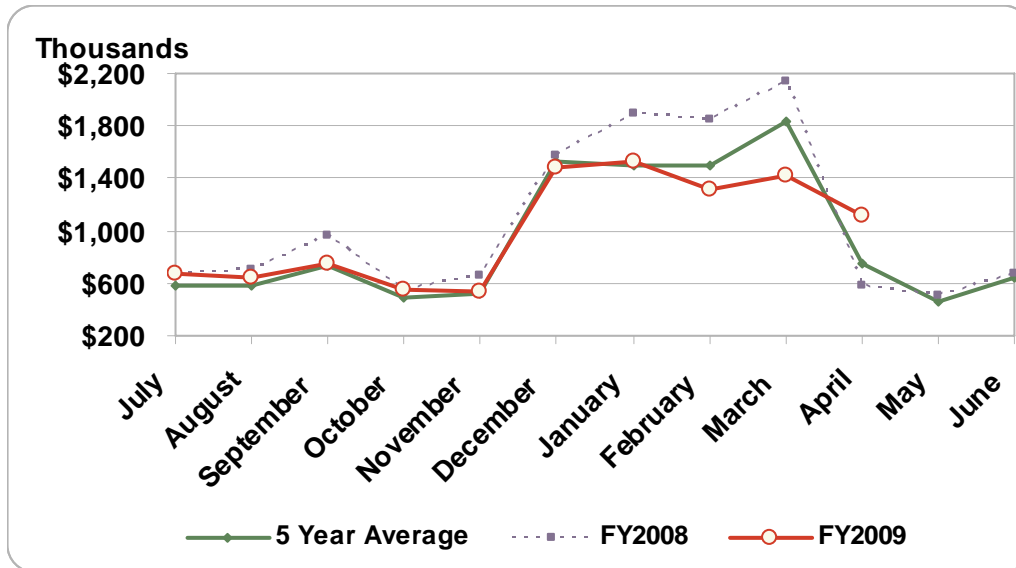


Figure R6 – Sales Tax for FY 2009 (Compared to a Five-year Average and FY 2008)

STATE LEGISLATION AND SALES TAX

As previously stated, Park City’s portion of sales tax is broken down into three components: local option (1%), resort community tax (1.1%), and transit tax (0.30%). Park City collects the full amount for the resort community and transit taxes, but the local option tax collection is affected by a State distribution formula. All sales taxes are collected by the State of Utah and distributed back to communities. Sales taxes generated by the local option taxes are distributed to communities based 50 percent on population and 50 percent on point of sale.

For communities like Park City where the population is low in comparison to the amount of sales, the State distributes less than the full 1 percent levy. The State had in the past instituted a “hold harmless” provision to ensure that communities in this situation receive at least three quarters of the local option sales tax generated in the municipality. Due to this provision, Park City had always received around 75 percent of the 1 percent local option tax. During the 2006 Legislative Session, the State removed the “hold harmless” provision. As part of that same legislation, Park City, as a “hold harmless” community, was guaranteed by the State to receive at least the amount of local option sales tax that was distributed in 2005, or \$3,892,401.

Due to natural economic growth in the past, Park City had surpassed the 2005 sales tax revenue. This has in past years resulted in Park City receiving less than the 75 percent of the 1 percent local option sales tax. Park City currently receives around 64 percent of the 1 percent levy. However due to the current economic downturn, the local option sales tax has fallen below the 2005 level. Therefore Park City received local option sales tax at the 2005 level.

Figure R6 shows the percentage of the sales tax revenue lost in FY 2008 compared to the previous five year average. This amounts to an estimated loss of \$862,000 in sales tax revenue during FY 2008; due to the 2005 local option sales tax level provision estimated loss for FY 2009 will be less significant.

REVENUES

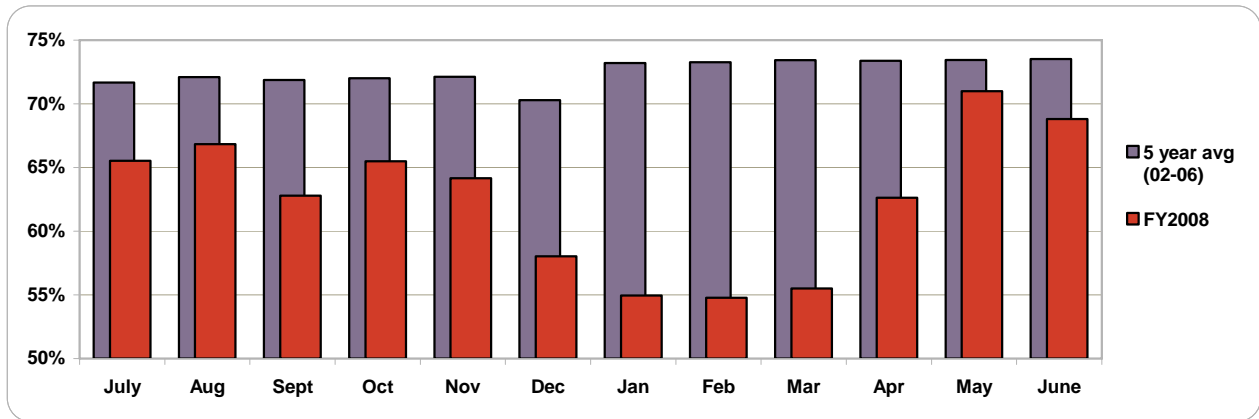


Figure R7 – Local Option Tax Distribution

The local option tax contributes a significant portion of the total sales tax revenue. Figure R7 shows the portions of total sales tax attributable to local option, resort community and transit taxes.

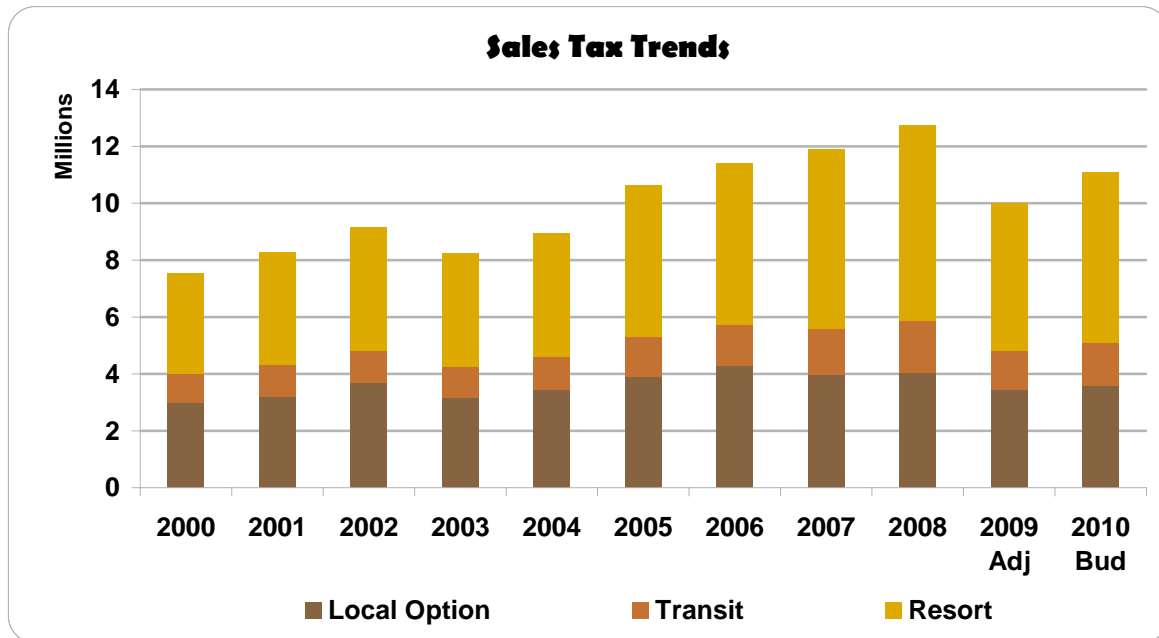


Figure R8 - Sales Taxes Breakdown

In the past three years, changes in taxation as a result of State Legislation have had a significant impact on Park City’s revenue. In the 2007 Utah Legislative General Session, Senate Bill 223 was passed which removed food and food ingredients from taxable items for two of the three locally imposed sales taxes. These are the 1 percent resort community tax and the 0.25 percent transit tax. The removal of food from the tax base for these taxes results in an estimated loss of \$400,000 for Park City. Included in the language of Senate Bill 223 is the ability for municipalities to increase the resort community tax by 0.1 percent and the transit tax by 0.05

REVENUES

percent in order to maintain revenue neutrality. It should be noted that this bill also decreased the overall state sales tax by 0.1 percent on all taxable items. In January 2008 Park City increased the resort and transit taxes by 0.1 percent and 0.05 percent, respectively. Since 2008 the State increased the State Sales Tax from 4.65 percent to 4.70 percent. Park City's total sales tax rate is summarized in table R8.

Sales Tax Rates

Tax	2008 Old Rate	2009 New Rate	2009 New Rate
	Non-Food Sales	Food Sales	Non-Food Sales
State Sales Tax	4.65%	1.75%	4.70%
County Option Sales Tax	0.25%	0.25%	0.25%
County RAP Tax	0.10%	0.00%	0.10%
Local Option Sales Tax	1.00%	1.00%	1.00%
Resort Community Tax	1.10%	0.00%	1.10%
Mass Transit Tax	0.30%	0.00%	0.30%
Total Sales Tax Rate:	7.40%	3.00%	7.45%

Table R9 – Sales Tax Rates

OTHER REVENUE

Other Revenue

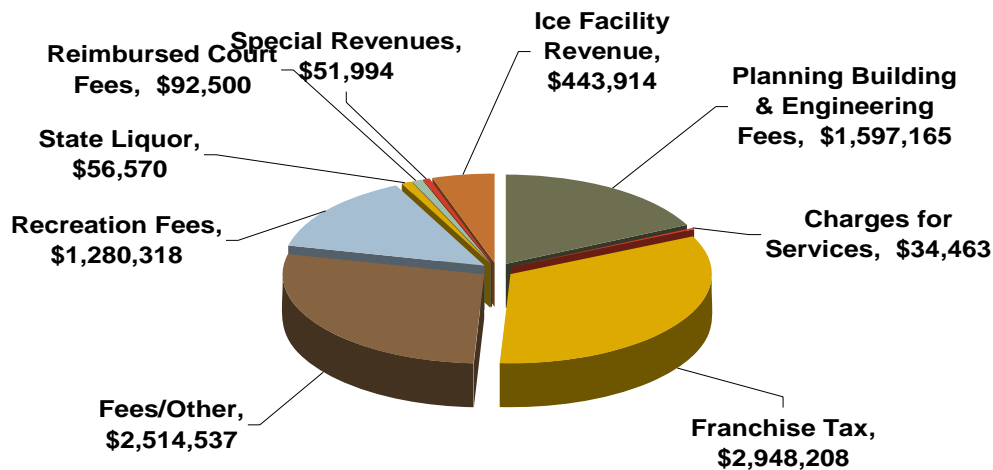


Figure R10 – Other Revenue Breakdown

Revenue sources other than property and sales tax include fees, franchise taxes, grants, municipal bonds and other miscellaneous revenue. Total revenue from sources other than property and sales tax make up an estimated 37 percent of the total FY 2009 revenue. Other revenues amounted to \$9,019,669 in FY 2009. It is projected that revenue from other sources will total \$8,706,643 in FY 2010. Planning, Building, and Engineering fees have experienced significantly lower levels

REVENUES

in FY 2009 as compared to previous years. Fees/other has increased significantly from past years, this is due in large part to federal grants, while Franchise tax and Recreation fees have increased slightly. Figure R10 shows a projected breakdown of other revenue by type and amount.

The City has fees associated with business licenses, recreation, water, planning, engineering, and building services. The franchise tax is a gross receipts tax levied by the City on taxable utilities made within the City to various utility companies. The Fees/Other category consist of license revenue, fines & forfeitures, and miscellaneous revenues. With the exception of water fees, and charges for services; revenues, such as fee revenue, business license revenue, and franchise taxes, are budgeted on a multi-year trend analysis and assume no significant changes in the local economy. These revenue sources are predicted using a linear trend model. Charges for services, is projected using a downward logarithmic trend which will allow the forecasted revenue to level off over time. Water fees are calculated on a multi-year trend analysis based on previous water consumption, but also incorporate a new growth factor.

Park City receives additional revenue by collecting development impact fees. These fees include street impact fees, public safety impact fees, and open space impact fees. These fees reflect the calculated cost of providing city services to new, private development, projects. State law requires that collected impact fees are applied to the capital facilities plan within three years of the collection date. Impact fees fluctuate greatly year to year based on annual development levels. The total estimated impact fees collected for FY 2009 is \$927,440. Figure R10 shows the breakdown of estimated impact fees collected in FY 2009.

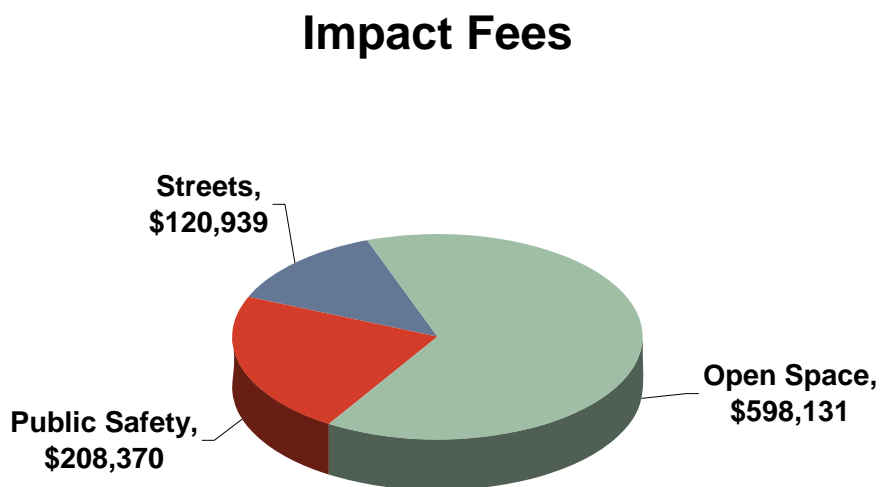


Figure R11 – Impact Fee Breakdown

The Park City Golf Club receives revenue from greens fees, cart rental, pro-shop sales, golf lessons, and other miscellaneous fees and services. The Park City Golf Club is an enterprise

REVENUES

fund; all revenues collected from the golf club are used to fund golf course operating and improvement costs. The estimated revenue of the Park City Golf Club for FY 2009 is \$1,300,290. The Golf course uses and fees remain relatively consistent year to year. It is expected that the Park City Golf Club will see similar revenues in FY 2010 as in FY 2009.

Park City also receives grants from the federal, state, and county governments to fund various capital projects. These projects include public safety, transit, and water delivery programs. Grant monitoring and reporting is done through the Budget, Debt, and Grants department. All grants are budgeted when they are awarded.

Municipal bonds are another way for Park City to fund capital projects and the redevelopment agencies on Main Street and Lower Park Avenue. In 2008, Standard & Poor's increased their rating of Park City's General Obligation debt to AA. Fitch followed suit in 2009 with a rating increase and Moody's confirmed Park City's General Obligation bond rating from of Aa2. These are strong ratings compared to other resort communities, and are increasingly important in today's bond market due to the lack of credible bond insurers. Ultimately, these rating increases could save the City hundreds of thousands in bond interest over the years.

The State of Utah limits a city's direct GO debt to 4 percent of assessed valuation. The City's debt policy is more conservative, limiting total direct GO debt to 2 percent of assessed valuation. Park City's direct debt burden in 2008 was 0.28 percent or approximately one eighth of the City's 2 percent policy limits. For more information on Park City's debt management policies, see the Policies and Objectives section of this budget document.

The City recently issued \$10 million of General Obligation Debt to finance the purchase of open space at Round Valley and Kimball Junction. The City also plans to issue \$11.5 million of GO debt before the end of the current fiscal year for open space and walkability projects. The City also needs to bond for \$20 million for water infrastructure projects and \$10 million for old town street reconstruction projects and renovation of the racquet club.

BUSINESS LICENSES

When an attempt was made by staff to bring business license distribution in line with municipal code in October 2008, Council determined that this might cause an undue hardship on many nightly rental businesses since they have many locations. Thus, in January 2009, Council directed staff to perform a study to establish the best way to distribute the administration fee associated with business licenses.

The study determined that in order to recoup regulation costs for administering business licenses (established by the state legislature), business licenses should be defined differently and broken down into two distinct categories: renewals and new licenses/inspections. The reason for this distinction is due to the varying amounts of time (expenditure costs) that is spent administering new licenses versus renewals. Currently, every business in Park City pays a set rate of \$46 per year for a business license, regardless of whether it's new or a renewal. New businesses also pay a \$15 fee for an inspection (Table - R12). The study determined that new business licenses were a lot more time-consuming than renewals, and therefore cost more for the City to administer.

REVENUES

Furthermore, it was also determined that the inspection fee should be included with the new license administration fee since they take place simultaneously.

The study also affirmed that nightly rentals take up more time for staff to administer, and (as it was suggested by Council liaisons) should therefore have a separate fee. This would not be setting a precedent, since for-hire vehicles also pay a different amount for their administration fee.

The last time a study for the business license administration fee was performed was in 1998. Obviously, there were a lot less businesses back then and the administration costs were considerably less as well. Since the number of businesses increased dramatically, when compared to the old study, staff has recommended decreasing the cost of business license renewals from \$46 to \$17 for lodging/nightly rental businesses and \$22 for all other businesses. This would recoup the total annual \$84,500 cost to administer business license renewals if we were to collect as stated in the Municipal Code.

The new study also determined that total costs for new business licenses as well as inspections totals \$139,500 annually, if the City collected as stated in the Municipal Code. New business licenses and inspections take up a considerable amount of more time than renewals due to the number of staff involved with the process, which can be broken down into three categories: administrative, code enforcement review, and inspection costs. The administrative costs of the new business licenses equates to \$23,400 annually. This aspect affects the Finance Department, which takes payments, processes applications, distributes mailings, and administers customer service. The code enforcement/review costs of the new business licenses equates to \$33,100 annually. The time associated with this cost includes the monitoring of compliance, status, and distribution of fines for businesses. The inspection costs of new businesses equates to \$57,100 annually. Inspections costs include the time to check square footage, occupancy load, fire sprinklers, and safety violations. On average two visits are necessary. Nightly rentals usually take longer and can take three to four visits sometimes. Finally, there are other costs associated with the new business license/inspection fee including software and maintenance, materials and supplies, as well as indirect or overhead costs.

In order to recoup the costs associated with new business licenses as well as inspections a fee would need to be set at \$218 for lodging/nightly rental businesses and \$237 for other businesses. However, a 72% increase in business license and inspections fees could be considered unreasonable in a down economy. Therefore, staff recommends recovering 40% of the new business license and inspection fees. This would result in \$87 fee for lodging/nightly rental businesses and \$95 fee for all other new businesses. Only recovering a partial cost to the City would not be considered unprecedented; for example, the transit service enhancement fee currently recovers 21.85% of the cost of operating the transit system.

EXPENSES

The FY 2009 Adjusted Budget reflects a 6.7% operating increase from the FY 2009 Original Budget and a 11.99% operating increase from FY 2008 Adjusted Budget. More than 80% of the increase from the FY 09 Original Budget is related to debt service. This stems from an increase in the debt service for the Museum Remodel and an anticipated pre-payment and refinancing of the 1999 General Obligation Open Space debt. FY 2009 adjusted capital budgets appear extremely high, but the vast majority of the \$110 million budgeted for capital is “carryforward” budget. Unlike operating budgets, capital projects may take multiple years to complete, thus the budgets for capital need to be renewed each year. At the end of each fiscal year, the unspent budget for each capital project is calculated and added to the new fiscal year’s budget as part of the adjusted budget. That “carryforward” amount for FY 2008 is \$68.9 million. The actual new request portion of the capital budget in FY 2009 is \$1.9 million.

Interfund Transfers are up in the FY 2009 Adjusted Budget, which reflects a \$22 million transfer of General Obligation Bond funds for open space and walkability projects to the Capital Projects Fund (\$10 million issued in December 2008, and roughly \$12 million to be issued by the end of the fiscal year), in addition to \$1 million of remaining RDA Bond funds and accumulated interest which is being transferred from the Debt Service Fund to the Lower Park Ave RDA Project Fund. The end-of-year General Fund surplus transfer to the Capital Projects Fund was originally budgeted at \$5.2 million, but is currently estimated at \$2.8 million.

Expenditure Summary by Major Object - All Funds

	FY 2006	FY 2007	FY 2008	FY 2009 Ori Bud	FY 2009 Adj Bud	FY 2010 Budget	FY 2011 Plan
Personnel	15,924,342	17,443,771	19,540,194	19,626,502	19,714,073	21,149,426	22,060,765
Materials, Supplies & Services	9,438,806	10,358,236	12,441,592	12,899,518	12,938,218	12,274,512	12,491,431
Capital Outlay	20,495,911	19,870,601	16,488,284	39,058,853	110,105,860	48,663,450	36,633,080
Debt Service	5,966,048	6,310,364	6,583,721	7,310,885	9,912,968	8,670,056	8,789,691
Contingencies	0	0	0	625,000	625,000	315,000	315,000
Actual Budget	\$51,825,106	\$53,982,972	\$55,053,791	\$79,520,758	\$153,296,119	\$91,072,445	\$80,289,968
Budget Excluding Capital	\$31,329,195	\$34,112,371	\$38,565,507	\$40,461,905	\$43,190,259	\$42,408,995	\$43,656,888
Interfund Transfers	29,115,806	13,837,974	15,628,653	12,145,848	32,800,255	9,305,477	8,106,455
Ending Balance	78,045,276	88,030,246	96,459,405	26,152,650	34,230,593	35,396,588	37,656,387
Subtotal	\$107,161,082	\$101,868,220	\$112,088,058	\$38,298,498	\$67,030,848	\$44,702,065	\$45,762,842
Grand Total	\$158,986,188	\$155,851,192	\$167,141,849	\$117,819,256	\$220,326,967	\$135,774,510	\$126,052,810

Table E1 – Expenditures by Major Object (All Funds Combined)

The FY 2010 Budget would decrease to \$42,408,995, which is a 1.8 percent reduction from the FY 2009 Adjusted Budget. The proposed FY 2011 Plan shows a 2.94 percent increase from the FY 2010 Recommended Budget. The largest increases to the FY 2010 Budget involve health care plan premium increases, park and ride operation, pay plan adjustments, additional tennis pros, and conversion of contract building inspectors to full time regular. However, these increases are offset on the whole with reductions in operating budgets which result in a net decrease to the operating budget for FY 2009. These changes are more fully discussed in the Budget Issues section along with details on other committee recommendations, operating budget changes, and major capital requests.

The Five-Year CIP has \$45.8 million of capital project funding scheduled for FY 2010, and an additional \$38.3 million in the FY 2011 Plan. Of those requests, \$37 million were new requests (i.e., received and recommended for funding by the CIP Prioritization Committee during the

EXPENSES

current budget process) for FY 2009. More than 75% of the newly requested CIP funding is made up of 5 projects – the Bus Maintenance Facility (which has Federal funding), Quinn’s Water Treatment Plant and Water Infrastructure Phase I (for which we’ll issue Water Revenue Bonds), Snow Creek Affordable Housing (which has RDA and sale of asset funding sources), and Racquet Club Phase Renovation (for which we’re proposing \$3.3 million of additional funding through a Sales Tax Revenue bond). New major projects and significant changes to existing projects are discussed further in the Budget Issues section.

Table E1 shows Citywide expenditures by Major Object. The FY 2009 Adjusted Budget reflects an increase in personnel expenses of 0.4% from the FY 2009 Original Budget. FY 2010 shows a more significant 7.2% increase in personnel due primarily to health insurance cost increases, 2% pay plan market adjustments, additional staffing for the transit function, and a change in vacancy factor policy which results in contingency funds (previously categorized as materials, supplies & services) being converted to personnel budget.

This year’s budget continues to fund capital projects at an accelerated level. The Capital Improvement Plan (CIP) anticipates that General Fund contributions to the CIP will continue to be required to fund future projects as outlined in the Recommended Budget. Major changes to the CIP are highlighted in this document and, which were discussed in greater detail with City Council beginning May 7, 2009.

OPERATING BUDGET

The Operating Budget consists of Personnel, Materials, Supplies, and Services, Departmental Capital Outlay, and Contingencies for each department. Table E2 shows the total change to the Operating Budget from the FY 2009 Original Budget adopted by Council in June 2008.

**Total Operating Budget Options by Fund
(Change from FY2009 Adopted Budget)**

	FY 2009 Adjusted Budget	FY 2010 Budget	FY 2011 Plan
Fund 11 General Fund	\$150,670	-\$183,575	\$283,241
Fund 12 Quinn's Recreation Complex	\$0	\$8,533	\$32,699
Fund 51 Water Fund	\$12,100	\$106,755	\$229,761
Fund 55 Golf Fund	\$0	\$110,816	\$155,040
Fund 57 Transportation Fund	\$92,000	\$508,737	\$817,585
Fund 62 Fleet Fund	-\$441,497	-\$89,871	-\$71,274
Fund 64 Self Insurance Fund	\$311,998	\$5,805	\$5,805
Total	\$125,271	\$467,199	\$1,452,857

Table E2 – Operating Budget Options by Fund

The major increase from the FY 2009 Original Budget to the FY 2009 Adjusted Budget is found in the Self Insurance Fund. This increase is related to outside legal fees related to various litigation cases. This is a one-time budget adjustment and the funding for this increase will come from the accumulated balance in the Self Insurance Fund. Most of the change between the FY 2009 Adjusted Budget and the FY 2010 Proposed Budget is due to increases in the Transit Fund to fund the forthcoming park & ride at Richardson Flat as well as a dial-a-ride service to the IHC hospital. Increases in the 2011 Plan reflects market adjustments for positions in the pay plan

EXPENSES

which are currently identified to be below market pay as well as additional funds for transit service to Montage.

PERSONNEL

The Pay Plan Committee met this fiscal year to examine the benchmarks for the City's positions and propose a recommended pay plan to Council as part of the Tentative Budget. More information about the philosophy behind the pay plan can be found in the Supplemental Section. In addition to the proposed pay plan changes, departments submitted various personnel requests for the FY 2009 Adjusted Budget, the FY 2010 Proposed Budget and the FY 2011 Plan. The impacts of all personnel budget options are shown for each fund in Tables E3(a)-(d).

**Total Personnel Options by Fund
(Change from FY2009 Adopted Budget)**

	FY 2009 Adj Budget	FY 2010 Budget	FY 2011 Plan
Fund 11 General Fund	\$85,153	\$688,068	\$1,170,746
Fund 12 Quinn's Recreation Complex	\$0	\$168,413	\$191,129
Fund 51 Water Fund	\$0	\$170,301	\$183,432
Fund 55 Golf Fund	\$0	\$95,783	\$137,307
Fund 57 Transportation Fund	\$0	\$383,790	\$716,482
Fund 62 Fleet Fund	\$0	\$10,766	\$29,363
Fund 64 Self Insurance Fund	\$2,418	\$5,805	\$5,805
Total	\$87,571	\$1,522,924	\$2,434,263

(a)

**Pay Plan Changes by Fund
(Change from FY2009 Adopted Budget)**

	FY 2010 Budget	FY 2011 Plan
Fund 11 General Fund	\$228,536	\$741,075
Fund 12 Quinn's Recreation Complex	\$9,396	\$32,152
Fund 51 Water Fund	\$21,384	\$21,384
Fund 55 Golf Fund	\$12,028	\$54,263
Fund 57 Transportation Fund	\$61,040	\$208,692
Fund 62 Fleet Services Fund	\$9,367	\$28,084
Fund 64 Self Insurance Fund	\$578	\$578
Total	\$342,329	\$1,086,229

(b)

**Health Insurance Changes by Fund
(Change from FY2009 Adopted Budget)**

	FY 2010 Budget
Fund 11 General Fund	\$131,431
Fund 12 Quinn's Recreation Complex	\$5,593
Fund 51 Water Fund	\$15,381
Fund 55 Golf Fund	\$3,039
Fund 57 Transportation Fund	\$45,676
Fund 62 Fleet Services Fund	\$7,923
Fund 64 Self Insurance Fund	\$466
Total	\$209,509

(c)

**Vacancy Factor & Fringe Adjustments by Fund
(Change from FY2009 Adopted Budget)**

	FY 2010 Budget
Fund 11 General Fund	\$250,747
Fund 12 Quinn's Recreation Complex (Less Contingency Reduction)	\$59,144 -\$310,000
Fund 51 Water Fund	\$131,644
Fund 55 Golf Fund	\$94,774
Fund 57 Transportation Fund	\$208,781
Fund 62 Fleet Services Fund	\$19,777
Fund 64 Self Insurance Fund	\$4,951
Total	\$459,817

(d)

EXPENSES

Departmental Personnel Requests by Fund (Change from FY2009 Adopted Budget)

	FY 2009 Adj Budget	FY 2010 Budget	FY 2011 Plan
Fund 11 General Fund	\$85,153	\$187,082	\$194,274
Fund 12 Quinn's Recreation Complex	\$0	\$96,883	\$96,883
Fund 51 Water Fund	\$0	\$8,525	\$21,656
Fund 55 Golf Fund	\$0	-\$12,840	-\$13,447
Fund 57 Transportation Fund	\$0	\$335,115	\$542,986
Fund 62 Fleet Fund	\$0	-\$23,452	-\$23,452
Total	\$85,153	\$591,313	\$818,901

(e)

Tables E3 – Personnel Options by Fund

There are three options which are primarily driving changes in personnel budgets: 1) the pay plan, 2) health insurance cost increases, and 3) a change in the vacancy factor policy.

PAY PLAN ADJUSTMENTS

Park City implements a market pay philosophy in which positions in the City's pay plan are benchmarked against current market conditions in the first year of a budget biennium. This involves conducting a study of similar positions (benchmarks) in other cities in the Wasatch Front and some Colorado ski towns. If a given position is found to be paid more than 5% below the average of the midpoints of the top five benchmarks (using total compensation value rather than merely wages) then the position is recommended to move to the next pay grade. These are referred to as market adjustments. In the second year of the budget, all pay grades (and therefore all positions) are increased by 2% to keep up with the market during the off year. Traditionally, market adjustments to the pay plan would increase the budget between \$800,000 and \$1 million, while a 2% adjustment in the second year may cost less than half that amount.

Due to current economic conditions and the need to reduce the operating budget overall, the City Manager is recommending an alternative approach to pay plan implementation during this budget cycle. Simply put, staff recommends that the City flip the two years of the pay plan, implementing a 2% across the board increase in the first year, and waiting until the second year to make market adjustments. This would result in a \$229,000 increase in the General Fund personnel budget in FY 2010 and an additional \$741,000 in FY 2011 (\$342,000 in FY 10 and \$1.1 million in FY 2011 citywide). Staff feels that it would not be prudent to make the larger increase associated with market adjustments to the pay plan in the upcoming fiscal year as economic recovery is still quite uncertain. However, it is still important to maintain and display the City's commitment to paying employees at market, and this could be accomplished by including market adjustments in the second year of the pay plan, when sales tax revenue is more likely to have some degree of rebound. These market adjustments in the second year would, however, be adopted as a plan only, and should be reevaluated prior to FY 2011 in the context of updated revenue projections and market conditions.

EXPENSES

HEALTH INSURANCE COSTS

Park City provides health insurance benefits for full-time regular employees. Traditionally, the City has covered the lion's share of the cost for monthly premium costs. In fact, the City currently pays 98% of the premium for employees receiving family health insurance, while single insurance recipients pay nothing out of pocket for their premium. Over time, this has become a unique practice as most other entities, even in the public sector, have drifted toward paying a smaller percentage of employee premiums as the cost of health insurance rises. Many cities pay closer to 80-85% of employee health premiums.

In recent years, the cost of Park City's health insurance has risen steadily and dramatically between 8-15% per year. To date, the City has picked up the entirety of the tab for these increases. This year, the City is currently negotiating health insurance prices with Regence Blue Cross Blue Shield, but preliminary discussions lead staff to believe that premiums are likely to increase between 10-15%. If the City were to handle the full cost of increase as usual, this could cost the City in excess of \$400,000.

In light of the current recession and budget shortfall, staff conducted an employee survey soliciting ideas from the organization on methods of addressing the financial strain. One question on the survey addressed employee health premiums, and 68% of employees receiving benefits said that they would be willing to pay more than they're currently paying for their health insurance.

The City Manager's Recommended Budget includes a plan to pass on \$50 of the estimated \$120 monthly premium increase to employees. Employees with family insurance who used to pay \$25 per month would now pay \$75 per month. Under this scenario, the City would still be paying 94% of health premiums for employees, but the increase would only cost the City \$210,000 (\$131,000 in the General Fund). The City Manager met with employees on April 30, 2009, to communicate this plan and the news was well-received.

VACANCY FACTOR & FRINGE UPDATE

Park City budgets for full-time regular positions at the maximum wage each position could earn for a full 40 hours per week for 52 weeks. However, due to vacant positions and some employees being paid below the maximum allowed for a position at any given time during the year, the City spends approximately 7% less than is budgeted for personnel. This is referred to as a vacancy factor. For several years now, the City has recognized this vacancy factor in the budget by subtracting 7% of all position budgets out of each department's personnel lines.

However, while the 7% vacancy factor is typically realized for the City as a whole, it does not necessarily materialize on a department by department basis. Some may have smaller vacancy factors and others larger in any given year. For some departments, particularly smaller departments, subtracting 7% from the personnel lines has been major impediment for managing the budget.

EXPENSES

This year, staff is proposing to remove those vacancy factor decreases from departmental budgets. Instead, the anticipated 7% vacancy factor will be recognized in a single non-departmental account which will be redistributed at the end of the fiscal year as part of the adjusted budget based on actual or observed vacancies.

While this adjustment is more technical than substantial in nature, it does have a visible impact on the City's personnel budget. In order to bring this change about properly, it is necessary to update the way the City budgets for payroll taxes and benefits. The goal is to make sure that each position is budgeted for the maximum cost which could be incurred for the position. The Budget Department reevaluated position budgeting and made adjustments related to worker's comp percentages, the FICA cap, single versus family health/dental premiums, housing and other allowances, and overtime time budgets. The overall net effect was a \$310,000 technical adjustment to increase position budgets. This was offset with a reduction in a citywide personnel contingency account which was previously used to supplement departmental budgets which did not realize a 7% vacancy factor. However, the City's contingency accounts are grouped with Materials, Supplies & Services, so the personnel budget seems to increase while there is a corresponding decrease on the materials side. For the General Fund and Quinn's Ice Facility Fund, then, the net impact of this technical option is zero-sum.

In other funds, though, there is a budget impact. The City's vacancy factor policy has applied to enterprise funds as well as the General Fund in years past. In reevaluating the vacancy factor concept, though, staff came to the conclusion that a vacancy factor was unnecessary in enterprise funds, just as it has been previously deemed unnecessary in internal service funds. Enterprise funds are typically made up of one or two operating departments which may or may not realize a 7% vacancy factor in any given year. Anticipating a vacancy percentage in these funds is tricky and ultimately unfruitful as the liberated budget created by a budget decrease for vacancy factor could not be used to fund other City services. In the end, if an enterprise fund has enough revenue to fund a personnel budget set at maximum or worst-case scenario in addition to the other expenditure budgets related to the enterprise, then a budget decrease for vacancy factor accomplishes little more than getting a slightly better approximation of what fund balance may be in future years.

The budget impact for enterprise and internal service funds related to the removal of vacancy factor and associated fringe adjustments can be seen in Table E3(d).

COUNCIL COMPENSATION

Compensation levels for Mayor and Council are typically reviewed during the first year of a budget biennium, along with market data for the City's pay plan. The process is similar to that of reviewing compensation levels for other City positions in the pay plan process. Benchmark data is gathered to show total compensation values in a peer group of cities which include selected cities from the Wasatch Comp Group. The average of the midpoint of the top 5 is calculated and Park City Council Compensation levels are set within 5 percent of that "market" level.

EXPENSES

CITY COUNCILOR											
Entity	Population Estimate	Annual Salary	Ret	Health*	Dental*	Life*	401	457	Total Ben \$	Total Ben %	Total Comp. Value
WEST VALLEY	126,000	\$18,820.00	20.00%	\$708.80	\$80.58	\$6.65	X	X	\$ 9,552.36	20.00%	\$32,136.36
STEAMBOAT SPRINGS, CO	11,100	\$17,592.00	0.00%	\$1,172.00	0	0		X	\$ 14,064.00	0.00%	\$31,856.00
OREM	92,000	\$13,200.00	23.90%	\$899.31	\$108.52	\$8.80	X	X	\$ 12,199.56	23.90%	\$28,554.36
ASPEN, CO	5,914	\$20,400.00		\$471.00	0				\$ 5,652.00	0.00%	\$26,052.00
BRECKENRIDGE, CO	3,500	\$9,600.00		\$1,326.00	\$0				\$ 15,912.00	0.00%	\$25,512.00
ST. GEORGE**	75,000	\$12,000.00	0.00%	\$671.66	0	0		X	\$ 8,059.92	0.00%	\$20,059.92
CLEARFIELD	29,902	\$8,880.00	13.00%	\$669.74	\$87.55	\$16.50	X		\$ 9,285.48	13.00%	\$19,319.88
MOAB		\$6,000.00		\$1,100.00	0	\$5.70			\$ 13,268.40	0.00%	\$19,268.40
BOUNTIFUL	42,534	\$7,800.00		\$805.60	0	\$22.00			\$ 9,931.20	0.00%	\$17,731.20
SOUTH JORDAN	53,971	\$10,600.00	13.61%	\$391.98	44.65		X	X	\$ 5,239.56	13.61%	\$17,282.22
ROY	35000	\$8,118.78	18.57%	\$554.74	0	\$10.00	X	X	\$ 6,776.88	18.57%	\$16,403.32
TELLURIDE, CO	2,352	\$9,600.00		\$406.00					\$ 4,872.00	0.00%	\$14,472.00
LAYTON	64,000	\$13,130.00							\$ -	0.00%	\$13,130.00
DRAPER	38,000	\$10,700.00	11.62%			9.4	X		\$ 112.80	11.62%	\$12,056.14
SPANISH FORK	30,500	\$9,180.00	17.90%		\$75.00			X	\$ 900.00	17.90%	\$11,723.22
DURANGO, CO	15,213	\$5,999.76		\$333.33	0	0		X	\$ 3,999.96	0.00%	\$9,999.72
KAYSVILLE	26,000	\$6,000.00	18.00%						\$ -	18.00%	\$7,080.00
HEBER CITY		\$6,000.00							\$ -	0.00%	\$6,000.00
GUNNISON, CO		\$6,000.00						X	\$ -	0.00%	\$6,000.00
GLENWOOD SPRINGS, CO	8,887	\$6,000.00							\$ -	0.00%	\$6,000.00
FRISCO, CO	2,621	\$6,000.00							\$ -	0.00%	\$6,000.00
HURRICANE		\$5,400.00							\$ -	0.00%	\$5,400.00
WASHINGTON TERRACE	8,600	\$4,800.00							\$ -	0.00%	\$4,800.00

Current Comparison to Market

Average of top 5		\$15,922.40	14.63%	\$915.42	\$37.82	\$5.15			\$ 11,475.98	8.78%	\$28,782.14
Park City		\$11,405.00	0.00%	\$978.00	\$85.00	\$0.00			\$ 12,756.00	0.00%	\$24,161.00
Difference		-\$4,517.40	-14.63%	-\$62.58	-\$47.18	-\$5.15			\$ 1,280.02	-8.78%	-\$4,621.14
		-39.61%	0.00%	6.40%	55.51%	0.00%			\$ 0.10	0.00%	-16.06%

Proposed Market Adjustment

Average of top 5		\$8,670.00	6.50%	\$811.75	\$21.89	\$11.05			\$ 10,136.25	3.25%	\$28,782.14
Park City		\$14,588.00	0.00%	\$978.00	\$85.00	\$0.00			\$ 12,756.00	0.00%	\$27,344.00
Difference		\$5,918.00	-6.50%	\$166.25	\$63.11	-\$11.05			\$ 2,619.75	-3.25%	-\$1,438.14
		40.57%	0.00%	17.00%	74.25%	0.00%			\$ 0.21	0.00%	-5.00%

*Health, Dental and Life insurance are reported as monthly premiums
Dental, Health and Life premiums are in some cases paid together. When this occurs dental and life are reported as \$0.
Aspen provides single health coverage only.
Breckenridge health includes \$500 yearly for recreation

MAYOR											
Entity	Population Estimate	Annual Salary	Ret	Health*	Dental*	Life*	401	457	Total Ben \$	Total Ben %	Total Comp. Value
OREM	92,000	\$26,400.00	23.90%	\$899.31	\$108.52	\$8.80	X	X	\$ 12,199.56	23.90%	\$44,909.16
WEST VALLEY	126,000	\$23,909.00	20.00%	\$708.80	\$80.58	\$6.65	X	X	\$ 9,552.36	20.00%	\$38,243.16
STEAMBOAT, CO**	11,100	\$23,436.00		\$1,172.00	0	0		X	\$ 14,064.00	0.00%	\$37,500.00
ST. GEORGE	75,000	\$30,000.00		\$371.66	0	0		X	\$ 4,459.92	0.00%	\$34,459.92
ASPEN, CO	5,914	\$27,900.00		\$471.00	0				\$ 5,652.00	0.00%	\$33,552.00
BRECKENRIDGE, CO	3,500	\$14,400.00		\$1,326.00	\$0				\$ 15,912.00	0.00%	\$30,312.00
BOUNTIFUL	42,534	\$15,600.00	11.59%	\$821.28	0	\$77.81			\$ 10,789.08	11.59%	\$28,197.12
MOAB		\$12,000.00	17.05%	\$1,100.00	0	\$5.70			\$ 13,268.40	17.05%	\$27,314.40
SOUTH JORDAN	53,971	\$15,898.47	13.61%	\$391.98	44.65		X	X	\$ 5,239.56	13.61%	\$23,301.81
TELLURIDE, CO	2,352	\$18,000.00		\$406.00					\$ 4,872.00	0.00%	\$22,872.00
CLEARFIELD	29,902	\$11,640.00	13.00%	\$669.74	\$87.55	\$16.50	X		\$ 9,285.48	13.00%	\$22,438.68
LAYTON	64,000	\$21,800.00							\$ -	0.00%	\$21,800.00
DRAPER	38,000	\$19,394.00	11.62%	\$0.00	0	\$9.40			\$ 112.80	11.62%	\$21,760.38
ROY	35,000	\$10,053.58	18.57%	\$554.74	0	\$10.00	X	X	\$ 6,776.88	18.57%	\$18,697.41
SPANISH FORK	30,500	\$14,100.00	17.90%		\$75.00			X	\$ 900.00	17.90%	\$17,523.90
KAYSVILLE	26,000	\$12,300.00	18.00%						\$ -	18.00%	\$14,514.00
HEBER CITY		\$10,200.00	12.00%	\$150.00					\$ 1,800.00	12.00%	\$13,224.00
DURANGO, CO	15,213	\$8,999.00		\$333.33	0	0			\$ 3,999.96	0.00%	\$12,998.96
FRISCO, CO	2,621	\$11,400.00							\$ -	0.00%	\$11,400.00
WASHINGTON TERRACE	8,600	\$9,600.00							\$ -	0.00%	\$9,600.00
GLENWOOD SPRINGS, CO	8,887	\$8,400.00							\$ -	0.00%	\$8,400.00
HURRICANE		\$7,200.00							\$ -	0.00%	\$7,200.00
GUNNISON, CO		\$7,200.00						X	\$ -	0.00%	\$7,200.00

Current Comparison to Market

Average of top 5		\$26,329.00	21.95%	\$724.55	\$37.82	\$3.86			\$ 9,185.57	8.78%	\$37,732.85
Park City		\$22,556.00	0.00%	\$978.00	\$85.00	\$0.00			\$ 12,756.00	0.00%	\$35,312.00
Difference		-\$3,773.00	-21.95%	-\$253.45	-\$47.18	-\$3.86			\$ 3,570.43	-8.78%	-\$2,420.85
		-16.73%	0.00%	25.91%	55.51%	0.00%			\$ 0.28	0.00%	-6.42%

Proposed Market Adjustment

Average of top 5		\$26,329.00	21.95%	\$724.55	\$37.82	\$3.86			\$ 9,185.57	8.78%	\$37,732.85
Park City		\$23,090.00	0.00%	\$978.00	\$85.00	\$0.00			\$ 12,756.00	0.00%	\$35,846.00
Difference		-\$3,239.00	-21.95%	-\$253.45	-\$47.18	-\$3.86			\$ 3,570.43	-8.78%	-\$1,886.85
		-14.03%	0.00%	25.91%	55.51%	0.00%			\$ 0.28	0.00%	-5.00%

Tables E4 - Mayor/City Council Compensation

EXPENSES

This year staff performed the same study of benchmarked data as described above. The same peer group was used as was settled upon during the budget process in 2007. This data is presented below. The data would suggest that Council members be given a \$3,183 annual compensation increase and the Mayor a \$534 annual increase to be in line with the market.

However, if Council approves the current recommendation for implementing market pay plan moves in the second year of the biennium for City staff, staff recommends that compensation increases for Council and Mayor be handled similarly. Thus, the Recommended Budget reflects a 2% increase for Council and Mayor in FY 2010 and the previously-mentioned market adjustment in FY 2011.

OTHER PERSONNEL OPTIONS

Several other personnel options were submitted by departments for the FY 2010 and 2011 budgets. These will be discussed in detail with Council when departments present their operating requests in May, but some highlights are included here.

Staff is recommending that two new positions be added to the Public Safety function. The first is a new full-time regular dispatcher. A contract dispatcher was hired on an employment agreement for a trial basis earlier this year using existing contract services funding in the Dispatch and Human Resources Department. It was determined that the position served well to buoy the existing level of service and reduce overtime expense in the department. Half of the cost for this option is offset with a corresponding reduction in the Dispatch contract services line. The second is a full-time regular police officer to backfill for a position which was vacated when the school resource officer position went into effect in January 2009. This option has a revenue offset of \$41,000 which is the School District's contribution for the school resource officer.

Two positions are being recommended to convert from contract employment agreement to full-time regular status. The first is the Marketing & Events Coordinator in the Ice Facility Department, and the second is the Planner Architect in the Planning Department. Both of these contracts were approved in a previous budget on a trial basis and have proven valuable to the City. The need for these services is anticipated to be ongoing. The cost for the Marketing & Events Coordinator would likely have a revenue offset, albeit unidentified and indirect, associated with events, advertising, grants, and increased traffic at the Ice Arena. The Planner Architect is offset by the removal from the budget of a vacant Planner II position and some contract money.

Additional funding for tennis instruction is being requested for the part-time non-benefitted line in the Tennis Department budget for FY 2009 and future years. Demand for tennis lessons continues on the incline, and this option would provide funding for more hours for the tennis pros to provide instruction. Fees collected for the lessons should cover the direct costs of paying the tennis pros as well as some of the resultant support cost and overhead.

Four personnel related options have been submitted for funding in the Transit Fund. These options would provide service to the Park & Ride at Richardson Flat, county supported service to Kamas, dial-a-ride service to the new IHC Hospital, and transit service to the Montage Hotel in

EXPENSES

FY 2011. County related services are offset by a contribution from Summit County. Service related to the Park & Ride is offset with Flagstaff transfer fees. The Transit Fund also receives federal operating grants for transit service which should cover these increases despite sagging transit sales tax collections.

Beginning in 2007, the Mayor and the City Council asked the City Manager to develop a succession plan for the organization. In the course of that effort and assessing position competencies, Council goals and workload, the staff has determined that the City has evolved to a level where a full-time Assistant City Manager is needed. The budget impact is zero-sum as it would be offset with the vacant Budget, Debt & Grants Manager position. Demand on the City Manager's time is ever-increasing. The issues facing City staff grow more numerous and complex each year. An Assistant City Manager position would provide needed capacity and insight to address these issues thoroughly. It is anticipated that this position would handle a broad spectrum of duties and administrative responsibilities:

- Assist the City Manger and organization to achieve Mayor/Council goals
- Enhance communication within the City team structure and with the community
- Perform as Acting City Manager during the absence of the City Manage

Personnel is accounted for using a full-time equivalent (FTE) measure, where 1 FTE indicates the equivalent of a full-time position (2,080 annual work-hours), which could be filled by multiple bodies at any given time. Generally, one Full-time Regular employee is measured as 1 FTE, whereas a Part-time Non-benefited or Seasonal employee might account for a fraction of an FTE. Changes in FTE's per department for FY 2009 Adjusted Budget, FY 2010 Budget and FY 2011 Plan are found in Table E5 on the following page.

EXPENSES

FTE Counts by Department									
Department	FY 2009 Original	FY 2009 Change	FY 2009 Adjusted	FY 2010 Base	FY 2010 Change	FY 2010 Budget	FY 2011 Base	FY 2011 Change	FY 2011 Plan
Budget, Debt, and Grants	3.00		3.00	3.00	(1.00)	2.00	3.00	(1.00)	2.00
Building	15.80		15.80	15.80		15.80	15.80		15.80
Building Maint.	5.00		5.00	5.00		5.00	5.00		5.00
City Manager	3.50		3.50	3.50	1.00	4.50	3.50	1.00	4.50
City Recreation	28.61		28.61	28.61	(0.50)	28.11	28.61	(0.50)	28.11
Communication Center (Dispatch)	9.00		9.00	9.00	1.00	10.00	9.00	1.00	10.00
Drug Education	0.16		0.16	0.16	(0.16)		0.16	(0.16)	
Engineering	2.50		2.50	2.50	0.50	3.00	2.50	0.50	3.00
Fields	2.00		2.00	2.00		2.00	2.00		2.00
Finance	6.75		6.75	6.75		6.75	6.75		6.75
Fleet Services	8.50		8.50	8.50	(0.50)	8.00	8.50	(0.50)	8.00
Golf	6.75		6.75	6.75	(0.50)	6.25	6.75	(0.50)	6.25
Golf Maintenance	10.90		10.90	10.90	(0.20)	10.70	10.90	(0.20)	10.70
Human Resources	6.95		6.95	6.95		6.95	6.95		6.95
Ice Facility	8.37		8.37	8.37	1.00	9.37	8.37	1.00	9.37
Legal	7.75		7.75	7.75		7.75	7.75		7.75
Library	11.23		11.23	11.23		11.23	11.23		11.23
Parks and Cemetery	18.80		18.80	18.80	(1.60)	17.20	18.80	(1.60)	17.20
Planning	7.00		7.00	7.00		7.00	7.00		7.00
Police	34.62		34.62	34.62	0.59	35.21	34.62	0.59	35.21
Public Affairs and Comm.									
Public Works Administration	2.50		2.50	2.50		2.50	2.50		2.50
Self Insurance	0.50		0.50	0.50		0.50	0.50		0.50
State Liquor Enforcement	1.22		1.22	1.22		1.22	1.22		1.22
Street Maint.	15.56		15.56	15.56	1.16	16.72	15.56	1.16	16.72
Sustainability - Implementation	3.50		3.50	3.50	(0.25)	3.25	3.50	(0.25)	3.25
Sustainability - Visioning	3.00		3.00	3.00	(0.25)	2.75	3.00	(0.25)	2.75
Technical and Customer Services	9.80		9.80	9.80		9.80	9.80		9.80
Tennis	6.46	1.25	7.71	6.46	1.25	7.71	6.46	1.25	7.71
Transportation	73.79		73.79	73.79	2.50	76.29	73.79	6.00	79.79
Water Billing	1.00		1.00	1.00		1.00	1.00		1.00
Water Operations	17.50		17.50	17.50		17.50	17.50		17.50
Totals	332.01	1.25	333.26	332.01	4.04	336.04	332.01	7.54	339.55

Table E5 - FTE Changes by Department

Most departmental FTE increases have been offset with reductions in department personnel or materials, supplies, and services budgets, or in some cases increased revenues. The dramatic shift between PTNB to FTR in FY 2007 was due to changing many of our Bus Driver positions over to FTR status. This trend continues as 29% of the new FTE's requested for FY 2010 are for transit service. Figure E5 shows the total number of FTE's classified as Full-Time Regular or Part-Time Non-Benefited/Seasonal for the Adjusted FY 2009 Budget and the FY 2010 Budget. In prior years, the Part-Time Non-Benefited/Seasonal classification was referred to as Temporary.

EXPENSES

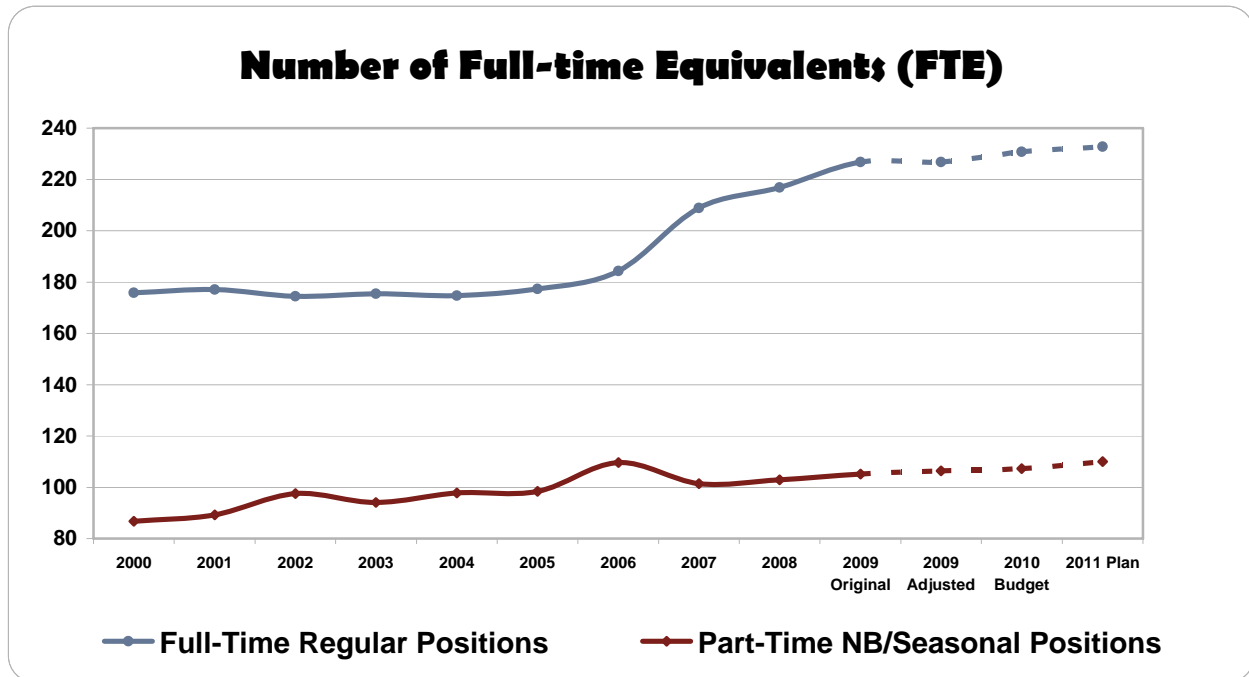


Figure E6 – FTE Totals

The following table shows the changes in FTE’s by fund. The General Fund is increasing by only 0.49 FTE’s in FY 2010. The Transit Fund shows a marked increase in FTE’s in FY 2010. Again, this is due to increased bus service to the County and the new park & ride, the former being offset by increased County contribution.

Fund	FY 2008 Actual	FY 2009 Original	FY 2009 Adjusted	FY 2010 Budget	FY 2011 Budget
General Fund	202.90	202.70	203.95	204.44	204.44
Quinn's Recreation Complex	10.15	10.37	10.37	11.37	11.37
Water Fund	16.25	18.50	18.50	18.50	18.50
Golf Fund	18.15	17.65	17.65	16.95	16.95
Transportation Fund	63.54	73.79	73.79	76.29	79.79
Fleet Services Fund	8.78	8.50	8.50	8.00	8.00
Self Insurance Fund	0.00	0.50	0.50	0.50	0.50
TOTAL	319.77	332.01	333.26	336.04	339.55

Table E7 - FTE Change by Fund

The following charts display Park City’s personnel growth rates compared with national and state statistics reflecting employment totals for local governments. Figure E8 shows the percentage change in Park City’s full-time regular (FTR) positions compared with the percentage change in employment for local government in the state of Utah. This type of graph is helpful as a benchmark to evaluate changes in employment levels. The unusually high percentage increase in full-time positions in FY 2007 is attributed to the change of several temporary bus driver positions to full-time status.

EXPENSES

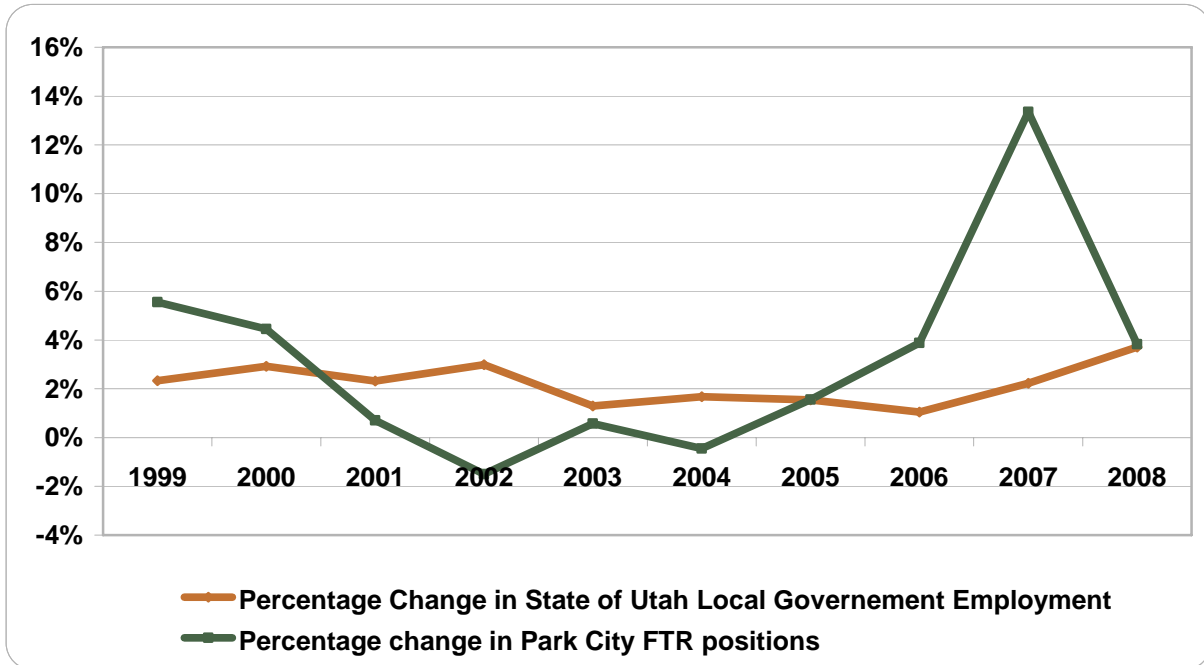


Figure E8 - Percentage Change in Park City and State Employment

The employment totals for Park City FTR positions and local government for the state of Utah are compared in Figure E8. Park City FTR positions saw an increase in FY 2007 after several years of remaining relatively stable. A comparative graph such as this can show whether or not a municipality is following a larger trend among similar local governments. Park City's personnel is growing faster than other cities in Utah in recent years. This is consistent with the growth in service demand.

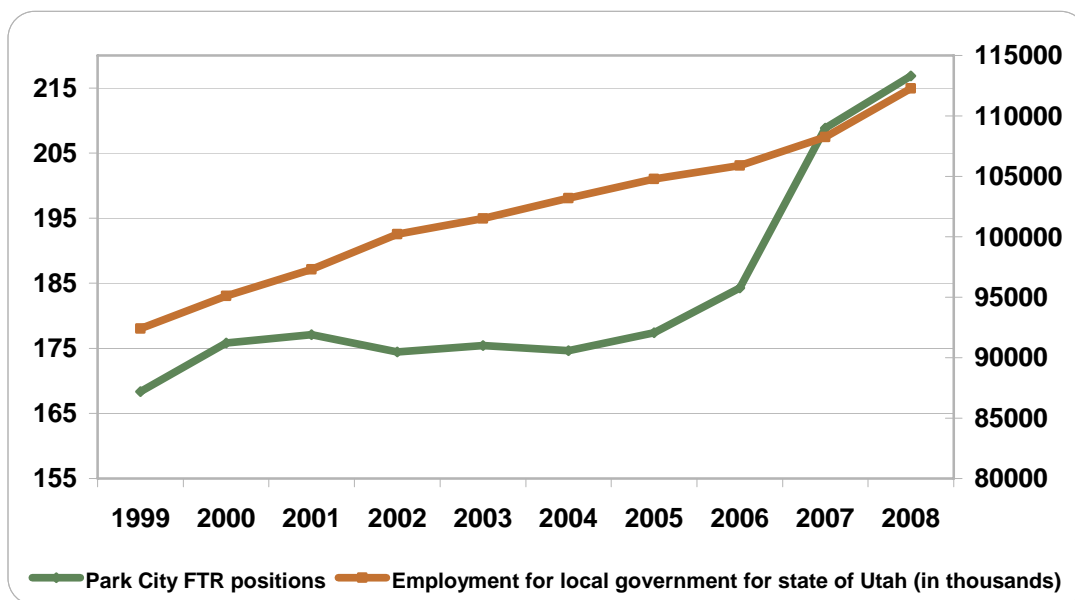


Figure E9 – Employment Totals for Utah Local Government and Park City FTR Positions

EXPENSES

MATERIAL, SUPPLIES, AND SERVICES

The remaining Operating Budget changes relate to Materials, Supplies, and Services. As previously noted, the Self Insurance Fund budget is increasing by about \$300,000 in the FY 2009 Adjusted Budget for outside legal fees and other expenses related to litigation. This will be funded from reserves in the Self Insurance side which have been set aside for just such a purpose. Large decreases in operating budgets are seen in FY 2010 and FY 2011. These are related to the reductions which were selected by the City Manager from the 5% and 10% reductions plans submitted by self-managed teams for inclusion in the Recommended Budget. These reductions and the corresponding impacts to City services are detailed in the Budget Issues section.

Additional detail for operating expenditures can be found under individual department tabs in Volume II of the budget. Each department will field questions about operating budget requests during the Budget Hearings.

Total Materials, Supplies & Services Options by Fund (Change from FY2009 Adopted Budget)

	FY 2009 Adj Bud	FY 2010 Budget	FY 2011 Plan
Fund 11 General Fund	\$66,517	-\$473,423	-\$476,685
Fund 12 Quinn's Recreation Complex	\$0	-\$159,880	-\$158,430
Fund 51 Water Fund	\$12,100	-\$63,546	\$151,329
Fund 55 Golf Fund	\$0	\$37,533	\$40,233
Fund 57 Transportation Fund	\$92,000	\$134,947	\$136,103
Fund 62 Fleet Fund	-\$441,497	-\$100,637	-\$100,637
Fund 64 Self Insurance Fund	\$309,580	\$0	\$0
Total	\$38,700	-\$625,006	-\$408,087

Table E10 – Material, Supplies, and Services by Fund

The change in the FY 2011 Plan in the Water Fund is driven by a request for operating funds for the new water treatment plant which will be operational June 2010. The money would be spent on operational and maintenance needs including utilities, capital maintenance, GAC replacement and solids disposal. The Transit Fund would also see an increase in its services budget lines. The increase would fund the SR-248 traffic study in the current fiscal year, and contract funds for a grants coordination and a transit/transportation analysis in FY 2010 and FY 2011. Increases in the Golf Fund are related to HOA Fees for the Pro Shop.

CAPITAL BUDGET

The capital budget, as proposed by the City Manager, continues to fund projects of priority four or higher. This capital plan is in line with Council direction and last year's adopted budget. The following table shows a summary of current major projects with proposed funding amounts.

EXPENSES

Project	Proposed Budget	Principal Funding Sources	Scheduled Start	Scheduled Finish
Snowcreek Affordable Housing	\$4.1 million	Prop Tax Increment RDA	Underway	Fall 2009
Richardson Flat Park & Ride	\$1.5 million	Federal Grants	Underway	Fall 2009
Walkable Community Projects	\$15 million	GO Bond	Underway	Phased
Water Projects	\$21.9 million	Water Service Fees Water Impact Fees Water Bonds	Underway	Phased
OTIS Phase II (a) Sandridge, Hillside, Empire, & Upper Lowell	\$4.5 million	Sales Tax Bond	2010	Phased
Bonanza Drive Reconstruction	\$3.5 million	General Fund Federal Grants	2009	2010
Racquet Club	\$10.5 million	General Fund Reserves	Spring 2010	Spring 2012

Table E11 – Major Capital Projects

This year's CIP committee (Jerry Gibbs, Jon Weidenhamer, Ken Fisher, Lori Collett, Bret Howser, Matt Cassel, Scott Robertson, and Matt Twombly) performed a full reprioritization of the 5-Year Capital Improvement Plan. All projects, including existing projects with previously appropriated funding as well as new project requests, were reviewed and ranked based on five criteria: Objectives, Funding, Necessity, Investment, and Cost/Benefit. Existing CIP's were also reviewed and reprioritized. These CIP requests are outlined in the Budget Issues section and a complete, detailed list is included in the Volume II.

In light of the current economy and the City's shortfall strategy, the Committee set out with the task of reducing the General Fund Transfer to fund projects in the CIP by \$1.7 million in FY 2009, by \$400,000 in FY 2010, and holding the transfer steady at \$1.7 million in FY 2011. Project managers were asked to comb through their projects to find efficiencies and offer up funds which have been dedicated to projects but which may not be necessary to complete the project. In some cases, projects had been completed and had remaining funding. In other cases, alternative funds were located for projects, such as grants, impact fees, or existing bond proceeds. Through such methods, the Committee was able to assemble a recommended CIP which would still fund the vast majority of projects which were anticipated to be funded in previous years, as well as a handful of new project requests while still meeting the targeted reductions in General Fund dollars funding capital.

A small handful of projects fell below the Alternative 4 funding line. These projects include: Hillside Stairs (staff is currently looking for alternate funding source), Air Quality Monitoring, Office Space, Marsac/Guardsman Street Light, and Main Street Light & Sound. With the exception of Office Space, each of those projects was a new request this fiscal year and, in the esteem of the CIP Committee, represented an increased level of service.

The Historic Main Street Business Association (HMBA) submitted a neighborhood request for increased level of service (RELS) this year for CIP funds to assist with a project for lighting Main Street and implementing a sound system. The original request included about a \$30,000 contribution from the City to get the project off the ground as well as a \$240,000 loan to complete the project. This request was handled by staff according to the RELS policy and was determined to be consistent with Council goals. However, the CIP Committee did not

EXPENSES

recommend the project for funding due in large part to the discretionary nature of the project. Additionally, as the City is not a financial institution, the Committee felt that it was not appropriate for the City to loan funds to an outside entity. The Committee would recommend, however, that the project's merits and feasibility be studied further, and that alternate funding sources, such as Business Improvement District (BID) fees, be considered for funding such a project. In fact, at the HMBA annual meeting in April, 2009, this very topic was discussed and brought to a vote of the membership. The membership showed overwhelming support for a lighting and sound project, and would consider funding the project through BID assessments over a period of time.

The total proposed CIP budget for FY 2009 Adjusted Budget is \$109 million (\$38 million original budget, \$69 million carryforward budget, and \$2 million newly proposed budget). The proposed FY 2010 CIP budget is \$48 million (\$38 million in newly proposed requests). The proposed FY 2011 Plan is \$36 million (\$19 million in newly proposed requests). The following charts show funding sources for those expenses.

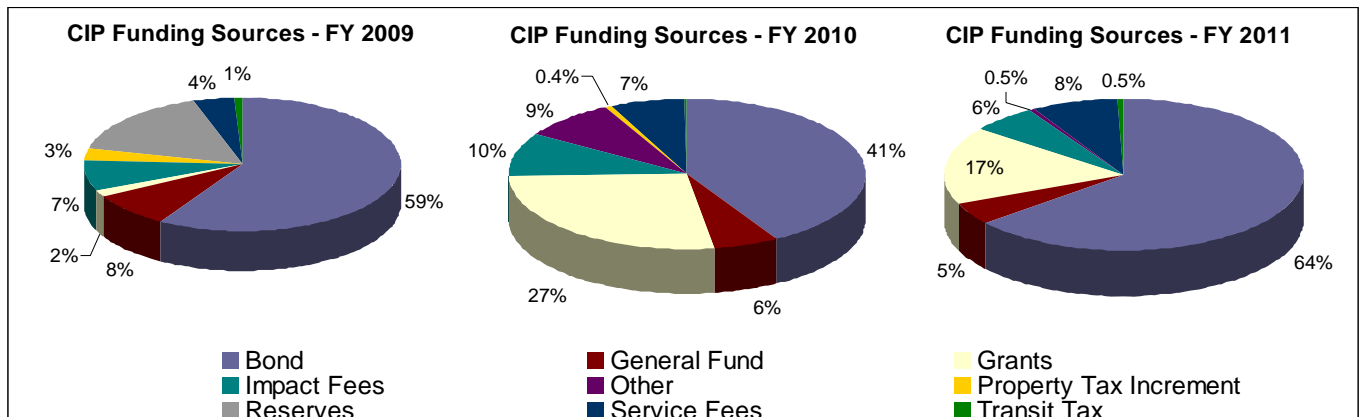


Figure E12 – CIP Funding Sources

The General Fund transfer to fund projects is shown below. The CIP originally had \$5.2 million scheduled to be transferred from the General Fund to fund projects in FY 2009 and another \$3.3 million in FY 2010. The needed transfer has been cut to \$2.8 million in FY 2009 and \$2.9 million in FY 2010.

EXPENSES

Deobligated Funds*

BioCell Remediation	-\$123,366	\$0	\$0
Building Replacement and Enhancement	-\$1,182	\$0	\$0
China Bridge Improvements & Equipment	-\$116,794	\$0	\$0
Cross Country Snowmobile & Roller	-\$4,557	\$0	\$0
Deer Valley Drive Neighborhood	-\$46,410	\$0	\$0
Detention Basin Feasibility Study	-\$20,000	\$0	\$0
Ice Facility	-\$217	\$0	\$0
Ice Facility Capital Replacement	-\$6,865	\$0	\$0
Intersection Realignment Monitor Dr & Racquet Club Entrance	-\$72,539	\$0	\$0
Kearns Boulevard Improvements	-\$72	\$0	\$0
Landfill Operations Master Plan and Hazmat Container	-\$44,000	\$0	\$0
Library Software	-\$11,669	\$0	\$0
McPolin Farm	-\$109,322	\$0	\$0
Mobile Data System	-\$1,707	\$0	\$0
Neighborhood Parks	-\$300,000	\$0	\$0
Office Space	-\$54,616	\$0	\$0
Olympic Preparation/Legacies	-\$26,860	\$0	\$0
Planning/Capital Analysis	-\$12,003	\$0	\$0
Prospector Ave Storm Drain	-\$35,836	\$0	\$0
Public Safety Complex	-\$22,127	\$0	\$0
Public Works Complex Improvements	-\$27,293	\$0	\$0
Public Works Site Cleanup	-\$57,999	\$0	\$0
Quinn's Public Improvements	-\$20,000	\$0	\$0
Quinn's Rec - Maintenance Equipment	-\$410	\$0	\$0
Racquet Club Renovation: Phase II	-\$1,000,000	\$0	\$0
Retaining Wall at 41 Sampson Ave	-\$55,000	\$0	\$0
Shop Computers	-\$1,450	\$0	\$0
Storm Drain & Flood Control Devices	-\$2,710	\$0	\$0
Tennis Bubble Replacement	-\$5,225	\$0	\$0
Town Plaza	-\$750,000	\$0	\$0
Walkability Contingency	-\$945	\$0	\$0
Walkable Community/Safe Pedestrian Study	-\$2,390	\$0	\$0
Subtotal:	-\$2,933,563	\$0	\$0

Total Transfer from GF for Capital: \$3,504,434 \$2,898,209 \$1,678,209

* In most cases, funding was replaced with alternate revenue sources or deobligated funds were unnecessary for project completion.

Table E13 – Deobligated CIP Funds

OPERATING IMPACTS OF CAPITAL PROJECTS

A few capital projects are expected to have an impact on operating budgets. Most notably, the proposed Richardson Flat Park & Ride has necessitated increased operating expenditures in the Transportation Department. Two operating options were submitted this fiscal year by Public Works in the amount of \$252,000 for bus drivers and maintenance personnel with accompanying materials budget for the provision of service to the park and ride.

The Walkable Community Projects are also expected to impact operational budgets. These projects would create new urban trails and connections that would then require maintenance, including snow removal, to be handled by Public Works. Several operating budget options were submitted to extend the existing level of maintenance service to the new sidewalks and connectors, including \$50,000 in the Streets Department for sidewalk maintenance, \$34,000 in Parks and Streets for snow removal, and \$21,000 for thermoplastic crosswalks. Of these options, only the first is recommended by the City Manager. Staff is generally of the opinion that during a recession and given the current shortfall existing infrastructure and level of service should be given priority over any extension of service to new infrastructure. However, these budget options

EXPENSES

will be given further consideration both this year and in the future. Further budget adjustments to provide operating service in conjunction with walkability projects should be anticipated.

The Racquet Club Renovation is another new project which will likely impact the future operating budget. A feasibility study completed by Ken Ballard estimated that expenses in the Recreation and Tennis Department budgets will increase by \$205,000 to \$287,000, while expenses in Public Works are estimated to increase by \$152,000 to \$214,000.

Table E14 outlines projects that are expected to create significant operating costs or savings over the life of the project.

Capital Improvement Projects with Significant Operating Costs or Savings

CIP #	Project Name	Total Project Cost	Estimated Annual Cost**	Annual Revenue or Savings**	Project Expected Lifespan	Total Estimated Cost Over Lifespan of Project
cp0025	Bus Shelters	\$ 274,012	\$ 15,000	\$ -	20	\$ 574,012
cp0066	Homeland Security Improvements	\$ 117,884	\$ 2,000	\$ -	5	\$ 127,884
cp0085	Town Plaza	\$ 7,245,198	\$ 40,000	\$ -	30	\$ 8,445,198
cp0118	Transit GIS/AVL System	\$ 1,105,600	\$ -	\$ 100,000	10	\$ 105,600
cp0132	Museum Expansion	\$ 4,028,232	\$ 10,000	\$ -	30	\$ 4,328,232
cp0133	Public Works Equipment	\$ 161,215	\$ 35,401	\$ -	5	\$ 338,220
cp0160	Ice Facility Capital Improvements	\$ 352,000	\$ 5,000	\$ 5,000	10	\$ 352,000
cp0165	Time and Attendance Software	\$ 100,000	\$ 9,000	\$ -	10	\$ 190,000
cp0176	Deer Valley Drive Reconstruction	\$ 1,295,270	\$ 5,000	\$ -	20	\$ 1,395,270
cp0186	Energy Efficiency Study -City Facilities	\$ 1,492,505	\$ -	\$ 100,000	1	\$ 1,392,505
cp0212	Park City Ice Arena Screens and Display	\$ 42,000	\$ -	\$ 40,000	10	\$ (358,000)
cp0214	Racquet Club Renovation	\$ 10,505,651	\$ 429,000	\$ -	40	\$ 27,665,651
cp0216	Park & Ride (Access Road & Amenities)	\$ 1,500,000	\$ 140,000	\$ -	30	\$ 5,700,000
cp0220	800 Mhz Radios	\$ 300,000	\$ 30,000	\$ -	5	\$ 450,000
cp0226	Walkability Implementation	\$ 13,576,858	\$ 250,000	\$ -	20	\$ 18,576,858
NEW2	Mobile Command Post (MCP)	\$ -	\$ 2,500	\$ -	15	\$ 37,500
NEW3	Emergency Fueling Site/Equipment	\$ -	\$ 1,000	\$ -	15	\$ 15,000
NEW8	License Plate Recognition for Enforcement Vehicle	\$ -	\$ -	\$ 25,000	7	\$ (175,000)
NEW11	China Bridge Pocket Park	\$ -	\$ 20,000	\$ -	30	\$ 600,000
NEW13	Stairs from Hillside to Swede Alley	\$ -	\$ 9,000	\$ -	10	\$ 90,000

* Any CIP number not listed here has either been closed out, contains insufficient data for cost analysis, or occurs on a ongoing basis

** See Budget Volume II *CIP Project by Project Summary* for cost/savings description

Table E14 – CIPs with Significant Operating Costs or Savings

EXPENSES

DEBT SERVICE

Park City has various bond issuances outstanding. The debt service to be paid on these bonds is as detailed in Figure E15. Debt service expense comprises just under 9% of the FY 2010 budgeted expenses.

Annual Debt Service (by Type)

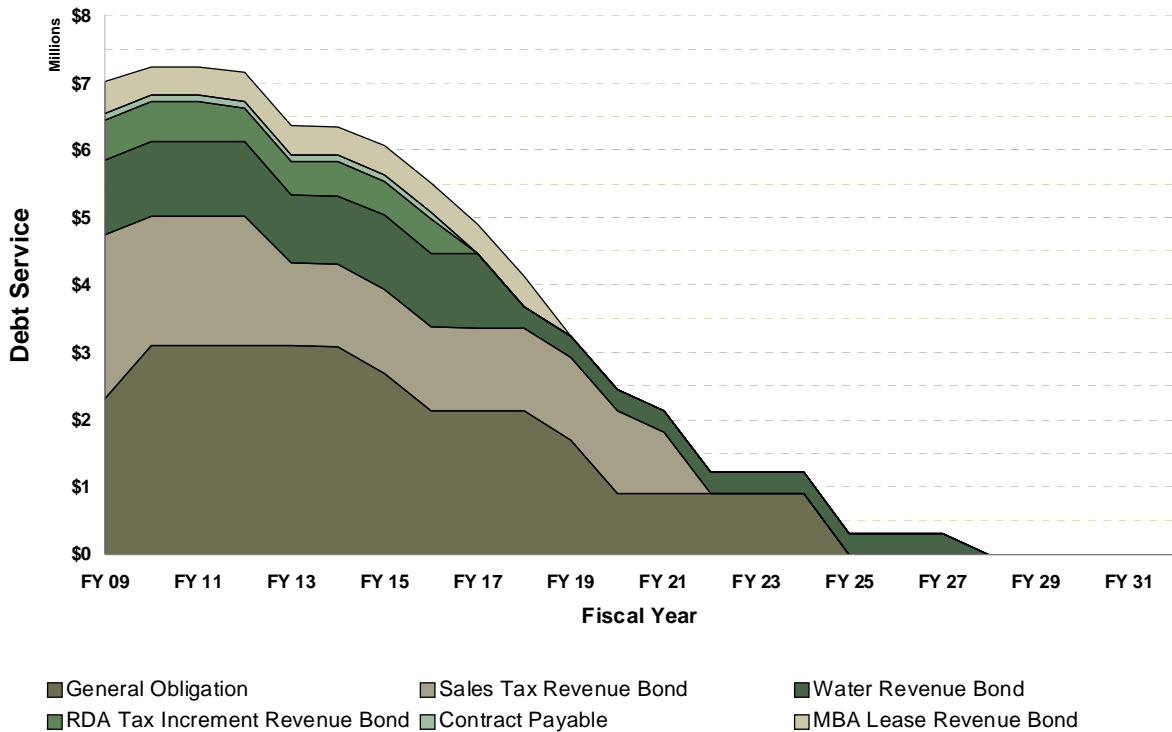
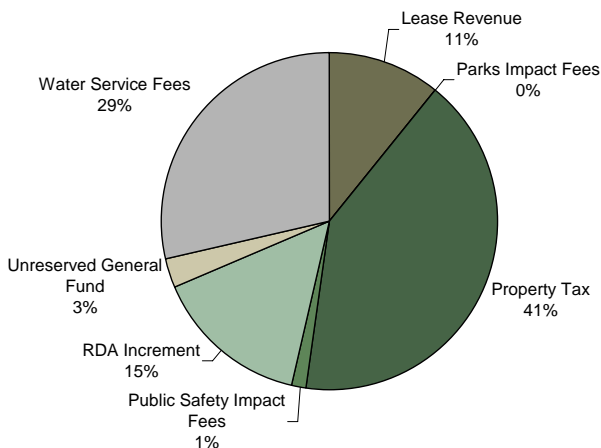


Figure E15 - Long Term Debt

Debt Service Funding Sources



Funding sources for debt service payments in FY 2010 are detailed in Figure E16. General Obligation Bonds have property tax as a dedicated source for repayment, while Water Bonds generally have water service fees as a dedicated revenue source. RDA Bonds are backed by property tax increment. Sales Tax Bonds are backed by sales tax revenue, but the City has dedicated a number of revenue sources for repayment, including lease revenue, impact fees, and unreserved general fund revenue (i.e., sales tax).

The City issued \$10 million of General Obligation bonds in December 2008 for the

Figure E16 – Debt Funding Sources

EXPENSES

purpose of purchasing open space at Round Valley and Kimball Junction. Approval for this bond was given by voters in November 2006. In addition to this, the City will issue General Obligation debt in the latter part of the current fiscal year for the purchase of open space at Gambel Oaks as well as walkability projects (which was voter approved in November 2007).

The City's five year Capital Improvement Plan outlines a number of future projects for which it is anticipated the City expects to issue debt. The estimated impact to debt service due to possible future bonding can be seen in Figure E17. This anticipated debt includes the remaining voter approved GO debt for open space and walkability; a series of Sales Tax Bond issuances totaling about \$20 million for street reconstruction projects related to the Old Town Improvement Study (OTIS); and \$20 million of Water Revenue Bond for water infrastructure projects.

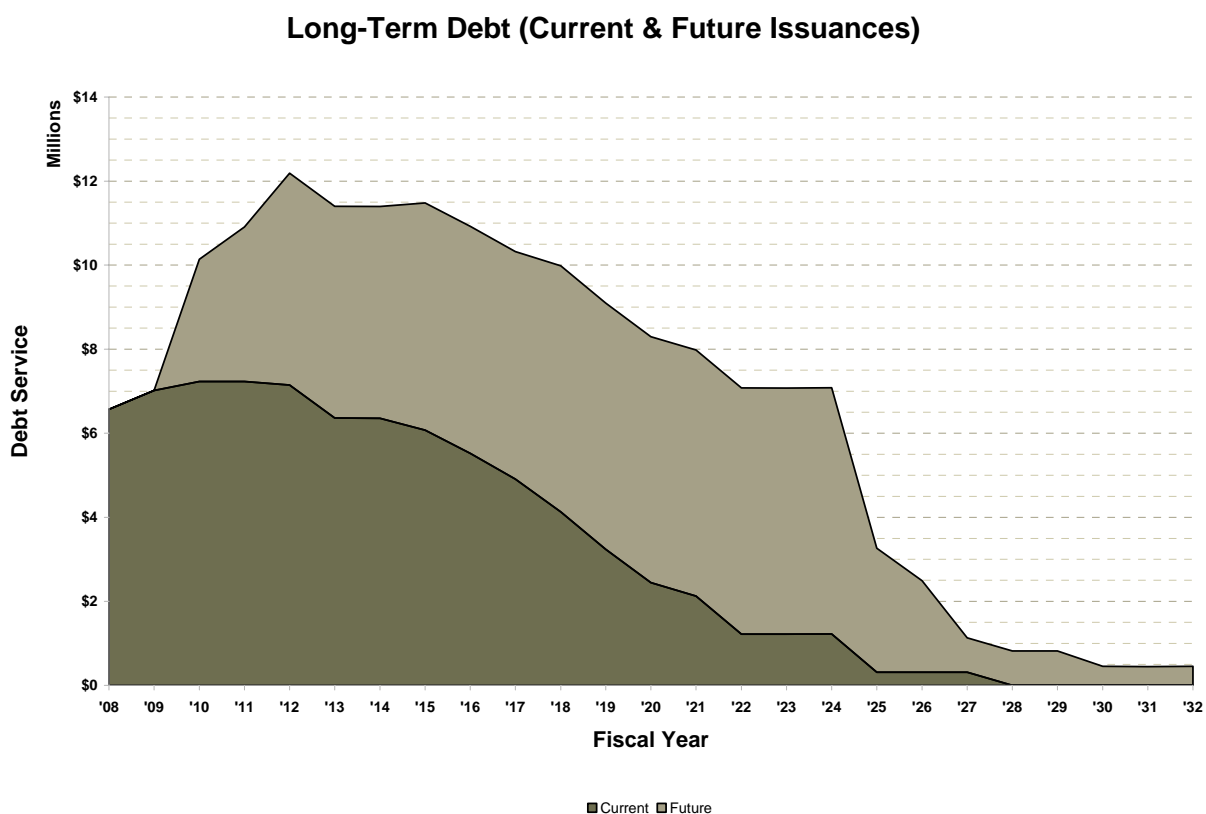


Figure E17 – Anticipated Future Debt Service Compared to Existing Debt

Perhaps the most significant measure related to debt service is the amount of debt that is secured by a non-dedicated revenue source. As previously discussed, the majority of the City's debt service is paid for with dedicated revenue such as water fees, property tax, or property tax increment, all of which the City can influence through rate adjustments.

The majority of the debt service for the \$20 million sales tax revenue bonds issued in 2006 will come from dedicated revenue such as property tax increment pledged from the Main Street RDA and impact fees. A portion of the debt, however, will be paid for with unreserved or surplus

EXPENSES

General Fund revenue (sales tax). Figure E18 below shows how much of the City’s annual surplus is currently pledged for debt service as well as the amounts that are expected to be dedicated for debt service in the future.

General Fund Revenues Reserved for Debt Service

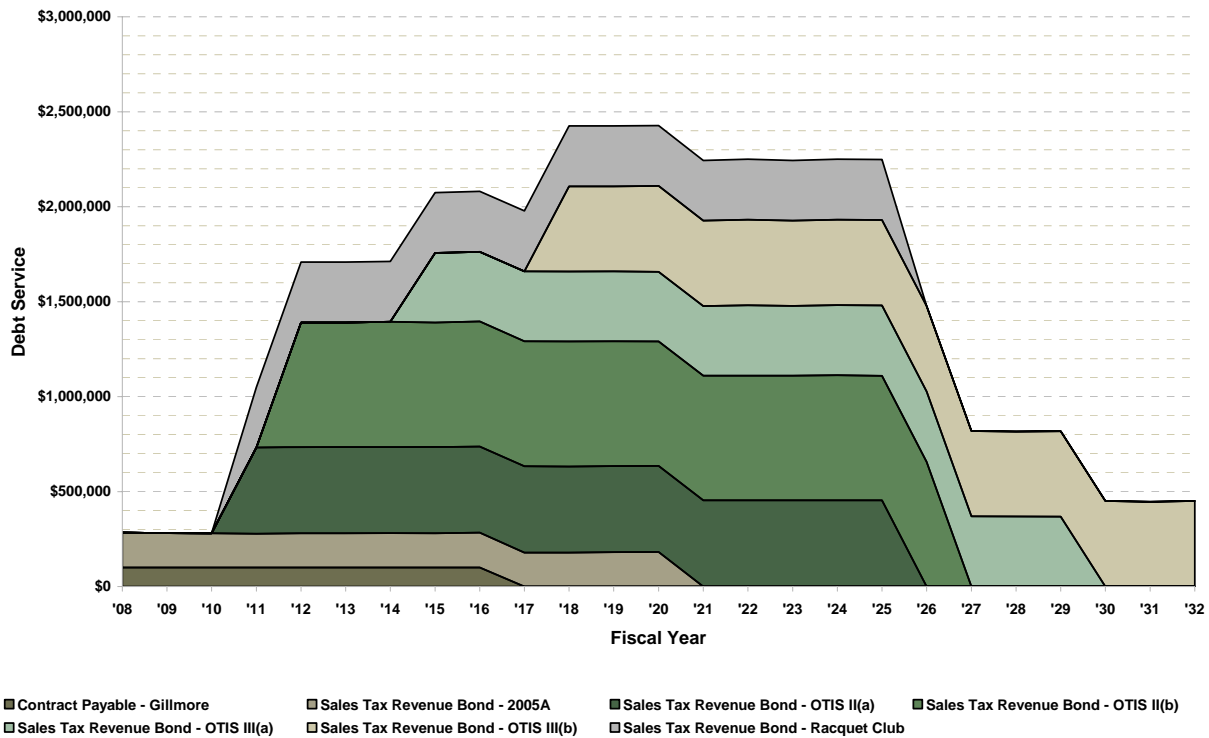


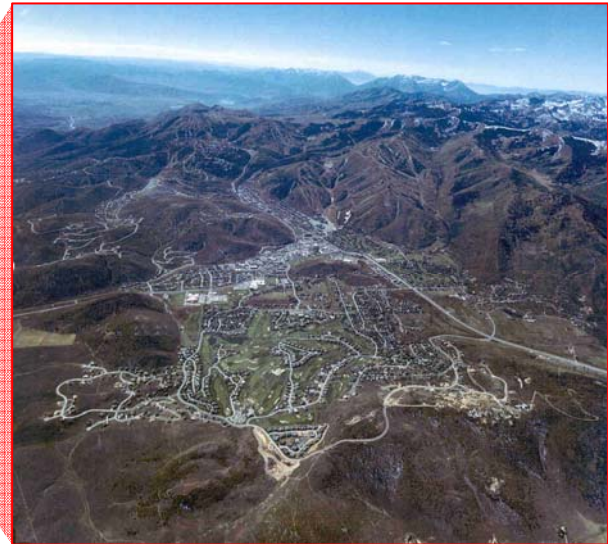
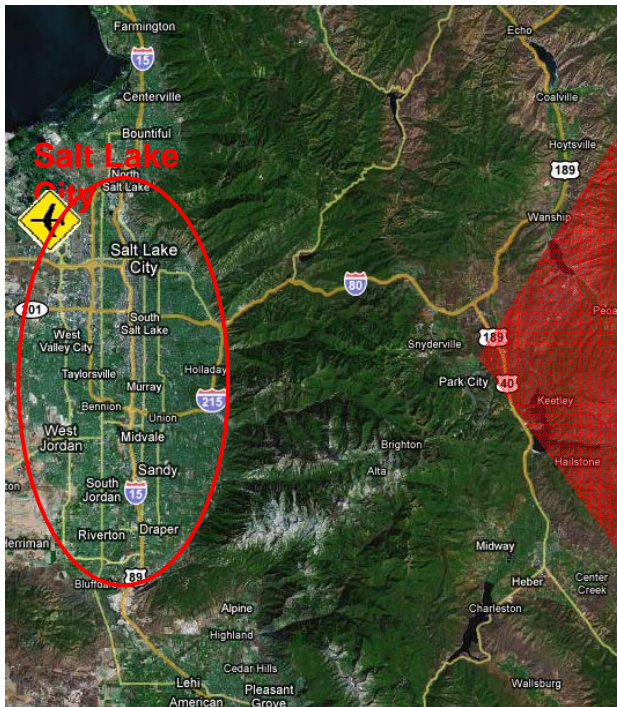
Figure E18 – General Fund Revenues Reserved for Debt Service

Note that approximately \$280,000 per year is currently pledged, but it is anticipated that all of the OTIS and Racquet Club debt service will be paid for with General Fund surplus. At its peak, debt service paid for with General Fund surplus could cost as much at \$2.4 million annually. The City will need to carefully consider the prioritization of OTIS and other such projects relative to other City needs before pledging any future “surplus” to new capital projects, unanticipated debt, or higher operating service levels.

ECONOMIC OUTLOOK

Park City is located in Summit County, Utah, in the heart of the Wasatch Mountains, 30 miles east of Salt Lake City and 40 minutes by freeway from the Salt Lake International Airport. Park City is one of the west's premier multi season resort communities with an area of approximately 12 square miles and a permanent resident population of approximately 8,000.

World renowned skiing is the center of activity being complemented throughout the year with major activities and events, such as the Sundance Film Festival, Arts Festival, concerts, sporting events, along with a variety of other winter and summer related activities.



Tourism is the major industry in Park City, with skiing, lodging facilities, and restaurants contributing significantly to the local economy. Park City is the home of two major ski resorts (Park City Ski Area and Deer Valley Ski Resort) with a third area (The Canyons) located only one mile north of the City limits.

In 1869, silver bearing quartz was discovered in the area of what is now Park City, and a silver mining boom began. From the 1930s through the 1950s, the mining boom subsided due to the decline of silver prices, and Park City came very close to becoming a historic ghost town. During that time, the residents began to consider an alternative to mining and began developing Park City into a resort town.

In 2002, Salt Lake City hosted the 2002 Winter Olympic Games with two athletic venues in Park City and one just north of the City limits. Deer Valley Resort hosted the slalom, aerial, and mogul competitions; Park City Mountain Resort hosted the giant slalom, snowboarding slalom and snowboarding halfpipe; and the Utah Winter Sports Park (Summit County) hosted ski jumping, luge and bobsled events.

ECONOMIC OUTLOOK

Deer Valley Resort hosted a FIS Freestyle World Cup event for the third year in a row in January 2009. Also in February 2009, Deer Valley will hosted the first World Cup Skier Cross competition ever held in North America. Deer Valley has invested over \$8.0 million in improvements for the 2008-09 ski season. For the second year in a row and fourth time in eight years, Deer Valley Resort was deemed the best resort in North America by Ski Magazine. The Park City Mountain Resort is located in the heart of Park City. Park City Mountain Resort has invested nearly \$10.5 million for the 2008-09 season. Park City Mountain Resort was Utah's only other ski resort to finish in the top ten of Ski Magazine's resort review. It was rated fifth overall and first in the access category.

PARK CITY ECONOMY

Tourism is the backbone of the Park City economy and the majority of local tourism revolves around skiing and snowboarding. With the exception of the 2001-02 season, the year of the Olympic Winter Games, skier days at the three main resorts have increased significantly for the past five years. Skier days have increased 55.39 percent in the past decade for the Park City resorts. Encouraging tourism and the ski industry are objectives for Park City as well as for the State of Utah. With its close proximity to Salt Lake City and Salt Lake International airport, Park City is a major contributor to the State's goals. The official numbers for the 2007-08 ski season show that more skiers than ever enjoyed the slopes last year. U.S. ski areas had their best season on record with numbers around 60.1 million skier days. Utah's 2007-08 total represents an impressive 4.3 percent increase over the previous record set in the 2006-07 season—total statewide skier days were 4,258,900. In the 2007-08 season, Park City area resorts claimed 43.94 percent of the total Utah skier day market share. Total skier days in Park City area resorts were 1,871,540, up 7.17% percent from the previous year.² With the local economy dependent on tourism and skiing, employment in Park City tends to decline in the spring and summer months. Park City attempts to mitigate this by diversifying recreational activities in the “off-season”.

This combination of small-town charm, ample dining and shopping choices and especially convenience have made Park City somewhat unique: Essentially a suburb of Salt Lake City, it has attracted significant numbers of residents who live the mountain lifestyle and commute into the city for work, the opposite of nearly every other ski town.

- USA Today, Oct. 9, 2008

The service population is much larger than the permanent population in Park City due to the number of secondary homeowners and visitors within city limits. The City has approximately 134 restaurants, 327 shops, 25 private art centers and a community-sponsored art center. Many of Park City's restaurants are award winning and among the finest in the inter-mountain west. The Chamber of Commerce estimates that the City has a nightly capacity for 26,595 guests. On average, the City receives almost 9,100 visitors per night with an occupancy rate of 34.2 percent. In the last ten years nightly capacity has increased by 57.0 percent.

² Source: Park City Chamber of Commerce, *Economic & Relocation Package*, Table 38: Skier Days (www.parkcityinfo.com/doc/Tourism.pdf).

ECONOMIC OUTLOOK

The Sundance Film Festival made its 29th annual appearance in Park City in January 2009. The festival's economic impact on the State of Utah has tripled in the last ten years up from \$20.1 million in 1998 to over \$63.3 million in 2008. Sundance and Park City Municipal Corporation have formally agreed that Park City will remain festival headquarters through the 2018 film festival, with a ten year option after that. The festival presents high quality, independent films. Nationally known actors, directors, writers and other members of the film industry conduct and attend workshops, classes, seminars, dinners and premiers which are open to the general public. It is estimated that the annual cultural event attracted over 45,000 attendees in 2008. Total spending in Park City was approximately \$57.0 million during the festival capping a decade of spectacular growth.

The Kimball Arts Center sponsored its 38th annual three-day Park City Arts Festival in August 2008. The Park City Arts Festival is Utah's original, oldest and the longest running arts festival in the West. In the last decade this event has grown substantially and now attracts over 40,000 visitors over the three-day period and features 220 of North America's top artists. This is one of the most attended annual events in Utah and consistently makes the Top Ten List by the renowned Harris Poll.

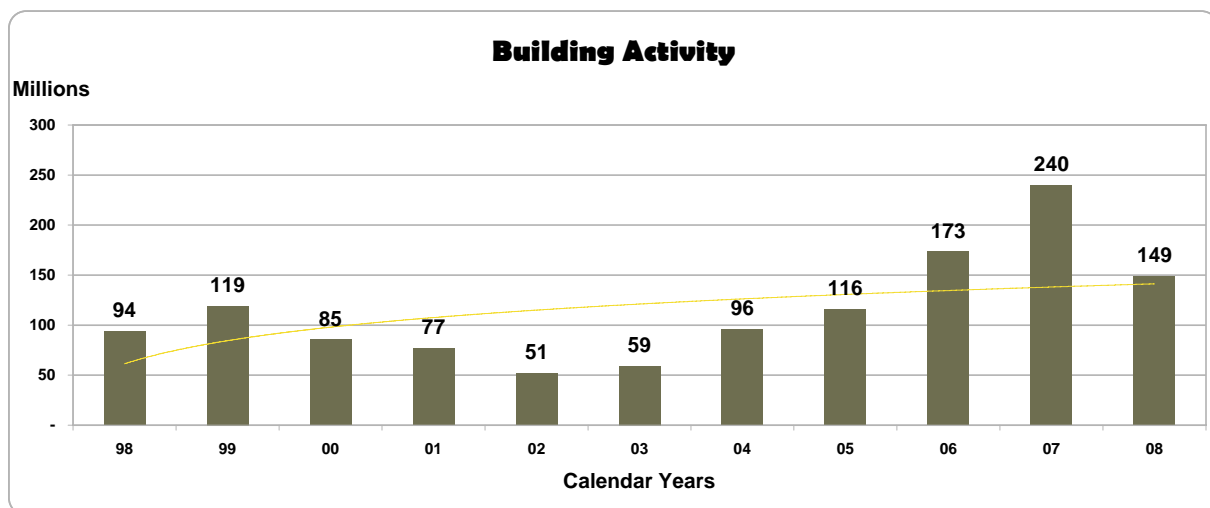


Figure EO1 – Annual Cost of Construction in Park City

Closely connected to the tourist and ski industries in Park City is the real estate industry. During the past ten years, building activity within the City has gone from a low of \$51.0 million in 2002, because the Winter Olympic Games slowed the pace of construction, to a high of \$239.7 million in 2007. Building activity over the last decade has averaged \$111.0 million per year. In the first nine months of calendar year 2008, approximately 13.4 percent of the \$134.6 in building activity has been in residential construction and 4.2 percent in commercial construction. The remaining 82.4 percent consists of remodeling, expanding and miscellaneous construction. The residential construction total valuation of approximately \$18.0 million consisted of both single and multi-family homes. Easy access to Salt Lake City has intensified the role for Park City as a bedroom community. This role and the current economy have shifted emphasis to the construction of residential homes. The Rocky Mountain Resort Alliance full year 2007 real estate statistics for major ski resort towns ranked Park City second in both sales volume and units sold. Vail,

ECONOMIC OUTLOOK

Colorado ranked number one. Park City sales were up 4.0 percent over 2006, with a gross sales volume close to \$2.0 billion.

According to recent statistics by the Park City Board of Realtors, residential lots in Park City range from an average of \$485,000 in the Prospector area to an average of more than \$4,800,000 for lots in Empire Canyon. Recent sales of condominiums in the secondary market indicate a distinct price appreciation. Condominiums range in average price from \$145,870 to \$2,884,198 depending upon location. Depending upon the area, single-family homes range from an average price of \$923,411 to \$6,100,000. Overall, in the last year, volume of real estate sold decreased 16.7 percent and the average sale price decreased 11.4 percent. Even with the slowing economy, average sales prices of single-family homes in the greater Park City area continue to hold their value at \$2,145,217, which is down only 1.0 percent compared to the average sales price of \$2,168,311 a year ago.

Park City's debt service expenditures have increased in amount and as a percentage of total expenditures during the past decade. Much of this is due to the voter approved General Obligation Bonds that were passed in 1999, 2000, 2005, 2006, 2007, and 2008 as well as the Sales Tax Revenue Bonds issued in 2005. The City's bond rating was upgraded in May 2006 by Moody's to Aa2. Furthermore, the City was upgraded last year by Standard and Poor's and Fitch to AA. A bond rating of AA (AAA is generally the highest rating) indicates that Park City as an issuer offers "excellent financial security." The issued Sales Tax Revenue Bond also received a rating of A+ from Standard & Poor's.

Through last fiscal year, revenues had been steadily increasing for Park City for the past ten years with no revenue source significantly changing as a percentage of total revenue. Taxes account for roughly 50 percent of total revenue.

Major employer-types in the City include: accommodation and food service, arts/entertainment and recreation, retail trade, real estate, technical services and government. Unemployment data was unavailable for Park City; however, the current Summit County unemployment rate is estimated at 4.5 percent. The current State of Utah rate is 5.2 percent and the national rate is 8.5 percent.

Park City will continue to expect a stable economy in future years. Diversification of resort activities, promoting additional special events, and sound financial policies will all aid in ensuring a thriving economy.

CITY SALES TRENDS

Park City has experienced exceptional economic growth in the last five years (i.e., FY 2003 - FY 2008). It will not be the same for the current fiscal year. Figure EO2 shows the growth in total estimated sales from 1998 to 2008. When adjusted for inflation, sales in Park City have seen an average growth rate of 3.5 percent from FY 1998 to FY 2008. For FY 2008, Park City collected roughly \$6.3 million in local option sales tax—equating to roughly \$628 million in estimated taxable sales—\$334,000 more than the previous year, \$2.9 million more than FY 1998, and the highest annual sales tax accumulation in Park City to date. Total sales are determined from the

ECONOMIC OUTLOOK

annual 1 percent local sales tax collected each year.

Total Estimated Sales

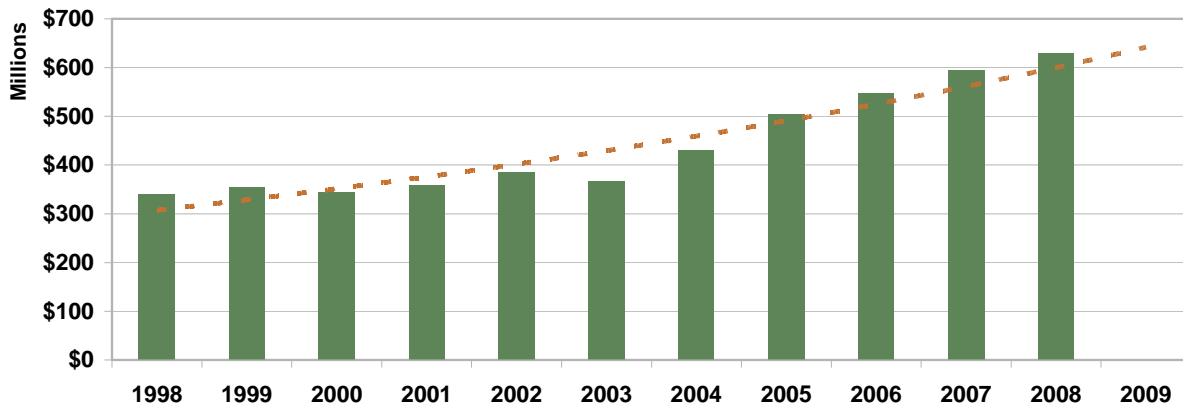


Figure EO2 – Total Estimated Sales

Figure EO3 shows the sales trends by industry from 1998 to 2008. The Service Sector has experienced the greatest change with a 16.01 percent average growth rate in the last 5 years. The Retail Industry still leads all other sectors in absolute dollar terms, averaging 2.76 percent growth since 1998 and a 3.88 percent average annual growth rate since 2004.

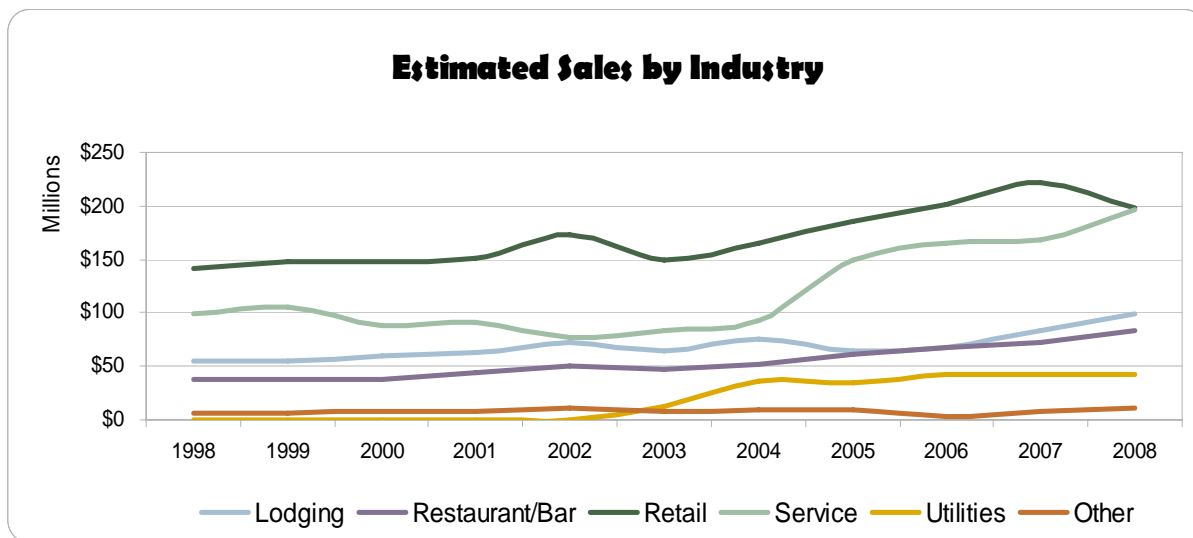


Figure EO3 – Estimated Sales by Industry

Because Park City’s economy relies heavily on the ski industry and tourism, sales tax revenues are extremely seasonal. Figure E04 represents seasonality by industry (based on a ten-year average). The Lodging Sector is the most seasonal with 55.61 percent of sales tax revenues coming during Quarter 3. The Service Sector—which includes skiing and entertainment amongst other services—is also highly seasonal; 55.12 percent of service-related sales come during Quarter 3. The Retail Sector showed the least seasonality with only 34.73 percent of total sales coming in Quarter 3, with the rest of its quarters demonstrating minimal variance of seasonality.

ECONOMIC OUTLOOK

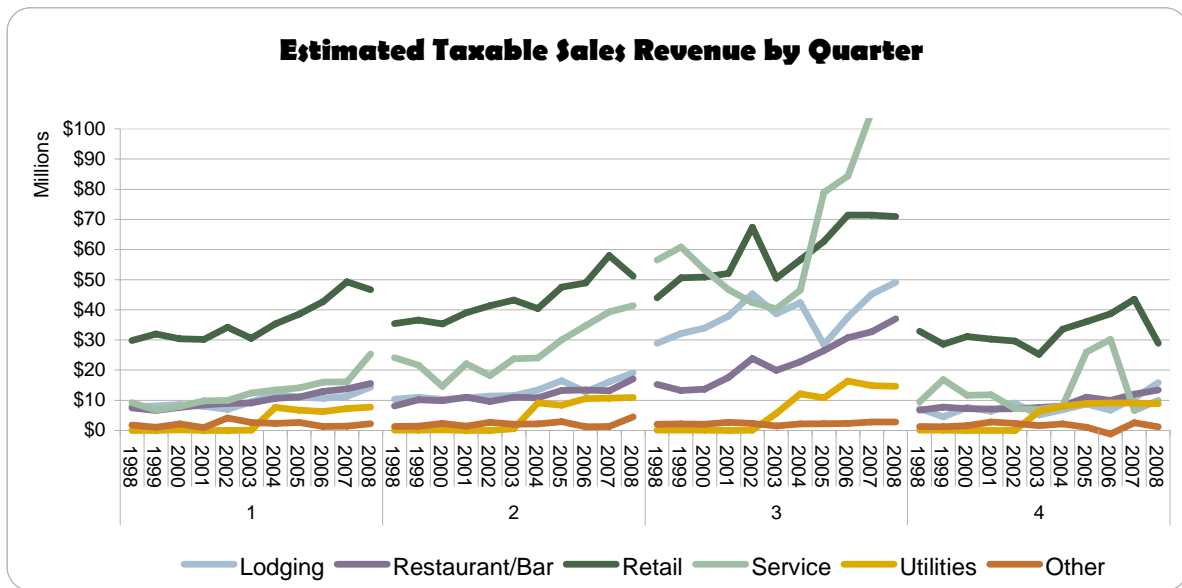


Figure EO4 – Estimated Taxable Sales Revenue by Quarter

CITY FINANCIAL HEALTH INDICATORS

In May of 2003, the Citizens Technical Advisory Committee (CTAC) and the staff from Park City Municipal Corporation identified certain concepts in order to measure the financial health of Park City. The ultimate goal for these concepts was to specify indicators that would be monitored in the future and be included in future Budget Documents. These measures are designed to show the financial position of the City as a whole, while the performance measurement program focuses more specifically on each department within the City's organization.

TYPES OF FINANCIAL HEALTH INDICATORS

The International City/County Management Association (ICMA) produces a manual entitled Evaluating Financial Condition. Within this manual, various indicators and methods for analysis are outlined and recommended. According to the ICMA, the financial condition of a municipality can be defined as "...a government's ability in the long run to pay all the costs of doing business, including expenditures that normally appear in each annual budget, as well as those that will appear only in the years in which they must be paid." By recording the necessary data and observing these indicators, certain warning trends can be seen and remedied before it becomes a problem for the Park City government.

The following indicators were chosen with input from CTAC and the staff from the budget department.

- A. Revenues per capita
- B. Expenditures per capita

ECONOMIC OUTLOOK

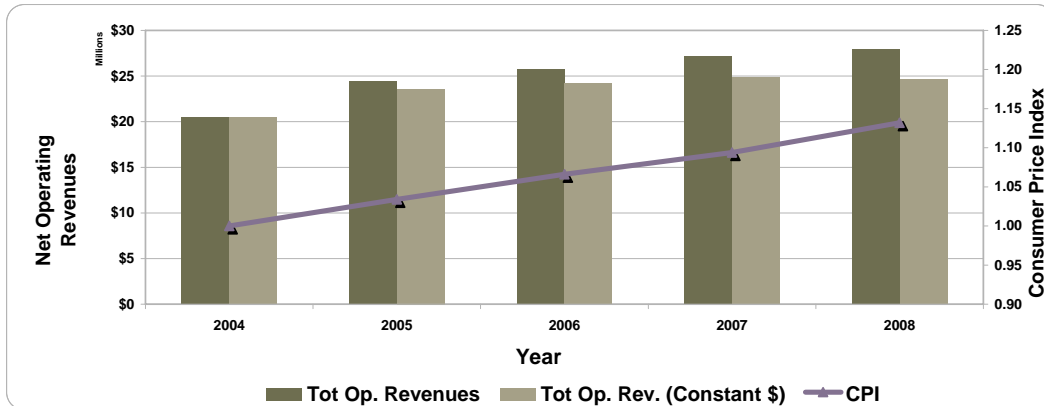
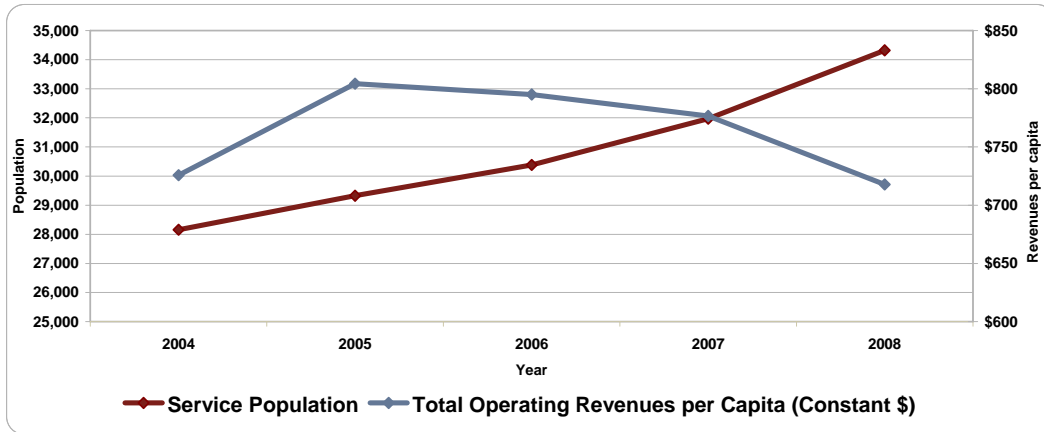
- C. Municipal employees per capita
- D. Operating (deficit) surplus per capita
- E. Comparison of the liquidity ratio and long-term debt
- F. Long-term overlapping debt as a percentage of assessed valuation
- G. Administrative costs as a percentage of total operating expenditures
- H. Historical bond ratings

ECONOMIC OUTLOOK

Revenues per Capita

Revenues per Capita are total operating revenues per capita (service population*)

Description	2004	2005	2006	2007	2008
Total Operating Revenues	\$20,439,137	\$24,394,880	\$25,747,633	\$27,168,931	\$27,888,081
CPI	1.00	1.03	1.07	1.09	1.13
Total Operating Revenues (Constant dollars)	\$20,439,137	\$23,592,727	\$24,153,502	\$24,834,489	\$24,636,114
Service Population *	28,160	29,327	30,381	31,976	34,320
Total Operating Revenues per capita (Constant dollars)	\$725.82	\$804.47	\$795.03	\$776.65	\$717.83



Analysis

Total Operating Revenues includes the General Fund and the Debt Service Fund. Examining per capita revenues shows changes in revenue relative to changes in population size. By using the service population, one can factor in the impact that visitors and secondary homeowners have on sales tax revenue. The consumer price index is used to convert current total operating revenues to constant total operating revenues to account for inflation and display a more accurate picture of accrued revenues. The warning trend is decreasing total operating revenues as the population rises. The past year displays a decrease but the overall trend for Park City is upward.

Source

Total Operating Revenues - Statement of Revenues, Expenditures, and Changes in Fund Balances pg. 31. (General + Debt Service (Sales Tax Revenue and Refunding) + Debt Service (Park City General Obligation).)

Also, note CAFR 00-04 Table 2, CAFR 05-06 Schedule 5 for Tax Revenue.

CPI - Bureau of Labor Statistics www.bls.gov, Population - Census Bureau, www.census.gov

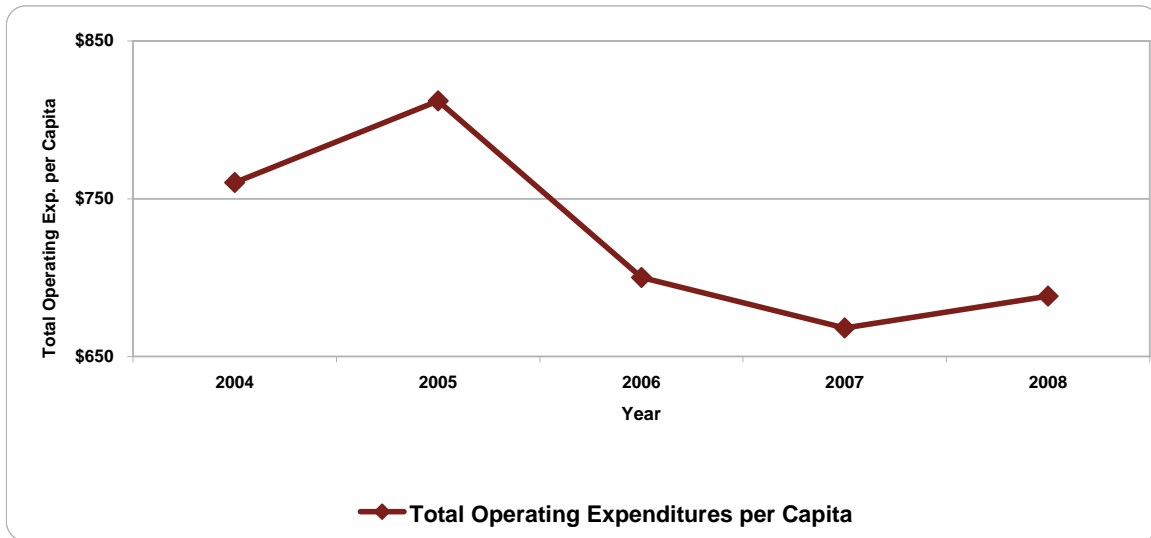
* Service Population = Permanent Population + Secondary Homeowners + Average Daily Visitors

ECONOMIC OUTLOOK

Expenditures per Capita

Expenditures per capita are net operating expenditures per capita (service population *)

Description	2004	2005	2006	2007	2008
Debt Service	\$5,813,844	\$8,614,018	\$5,672,895	\$5,357,113	\$5,420,065
Operating Expenditures	\$15,594,567	\$16,008,645	\$17,001,125	\$18,017,352	\$21,320,008
Total Operating Expenditures	\$21,408,411	\$24,622,663	\$22,674,020	\$23,374,465	\$26,740,073
CPI	1.00	1.03	1.07	1.09	1.13
Total Operating Expenditures (Constant dollars)	\$21,408,411	\$23,813,020	\$21,270,188	\$21,366,056	\$23,621,973
Service Population*	28,160	29,327	30,381	31,976	34,320
Net Operating Expenditures per capita (Constant dollars)	\$760.24	\$811.98	\$700.12	\$668.18	\$688.28



Analysis

Changes in per capita expenditures reflect changes in expenditures relative to changes in population. Taking into account the service population and the inflation factor, the indicator shows the increasing costs of providing city services. The rate, while increasing slightly, could be considered fairly stable. The decrease in 2006, when accounting for inflation, may be indicative of increased efficiencies.

Source

Population - Census Bureau, www.census.gov,

Debt Service excludes CIP debt service pg. 31 (Total Governmental Funds: Principal + Interest + Bond issuance costs - CIP)

Net Operating Expenditures - CAFR 00-04 Table 1, CAFR 05-06 Schedule 4

Total Operating Expenditures pg. 31 (General Total).

CPI - Bureau of Labor Statistics www.bls.gov

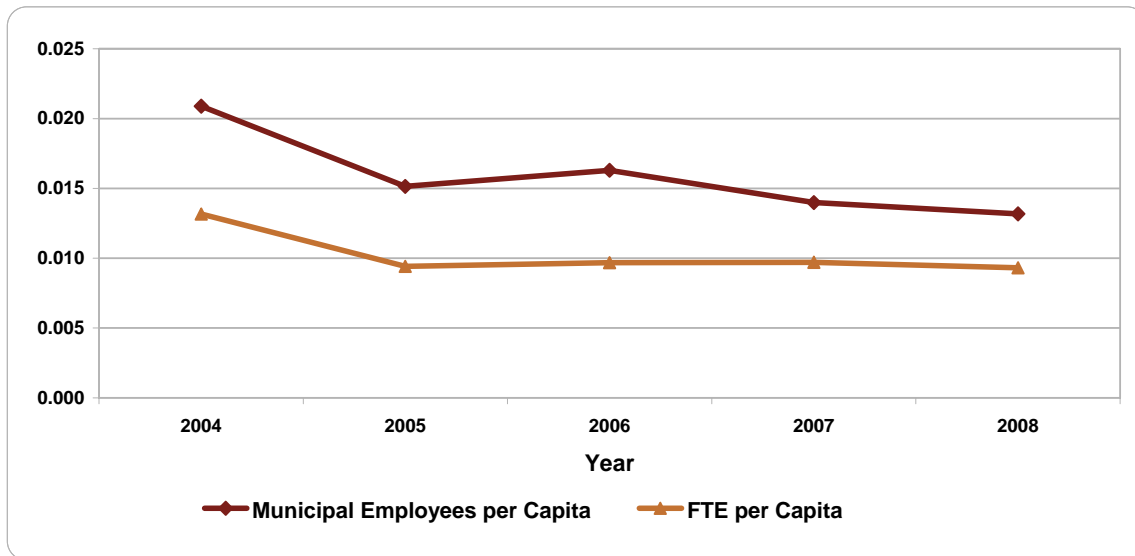
* Service Population = Permanent Population + Secondary Homeowners + Average Daily Visitors

ECONOMIC OUTLOOK

Employees per Capita

Municipal employees per capita (service population*)

Description	2004	2005	2006	2007	2008
Number of Municipal Employees	453	444	495	447	452
# FTE (Full-time equivalents)	285.56	275.9	293.9	310.31	319.74
Service Population*	28,160	29,327	30,381	31,976	34,320
Number of Municipal Employees per Capita	0.021	0.015	0.016	0.014	0.013
Total FTE Per Capita	0.013	0.009	0.010	0.010	0.009



Analysis

Employees per capita shows the overall labor productivity in relation to population of the city. The decrease for the last two years coupled with high marks on the City's customer satisfaction survey can mean increased productivity as operating costs are rising.

Source

Number of Employees - CAFR - Schedule 19, CAFR 00-04 Table 16, 2005-06 from Human Resources Department.

FTE counts - '00-04 Staffing Summary 4-120 and past Budget Documents, 2005-06 from Schedule 20 in '05 CAFR

Population - Census Bureau, www.census.gov

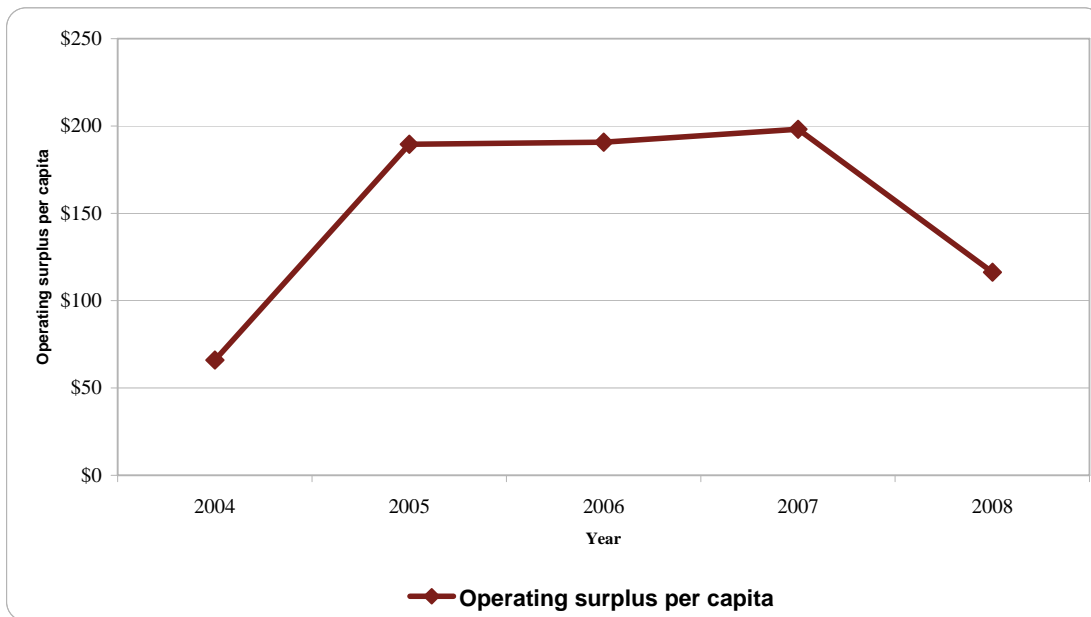
* Service Population = Permanent Population + Secondary Homeowners + Average Daily Visitors

ECONOMIC OUTLOOK

Operating (Deficit) or Surplus

Operating deficit or surplus as a percentage of operating revenues

Description	2004	2005	2006	2007	2008
Operating deficit or surplus	\$1,860,284	\$5,558,758	\$5,796,086	\$6,333,895	\$3,991,358
Net fund operating revenue	\$20,439,137	\$24,394,880	\$25,747,633	\$27,168,931	\$27,888,081
General fund operating surplus (deficit) as % of net fund operating revenues	20%	23%	23%	23%	14%
Service Population*	28,160	29,327	30,381	31,976	34,320
Operating surplus per capita	\$66.06	\$189.54	\$190.78	\$198.08	\$116.30



Analysis

An operating surplus is used to fund CIP and fund non-operating expenditures. The City has had a strong fund balance for several years and increased substantially from 2005 to 2007.

Source

General fund operating surplus/deficit - CAFR 05-06 pg.33, Net Fund Operating Revenues - CAFR 00-04 Table 2, CAFR 05-06 Schedule 5 for Tax Revenue; Statement of Revenues, Expenditures, and Changes in Fund Balances pg. 31 for all other revenues. (Includes debt service for investment income and rental and other miscellaneous)

* Service Population = Permanent Population + Secondary Homeowners + Average Daily Visitors

ECONOMIC OUTLOOK

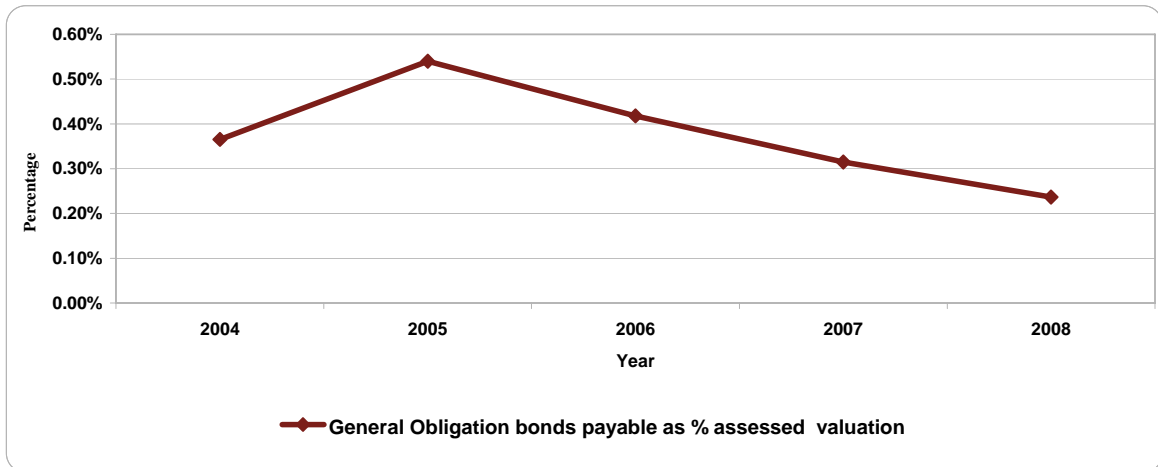
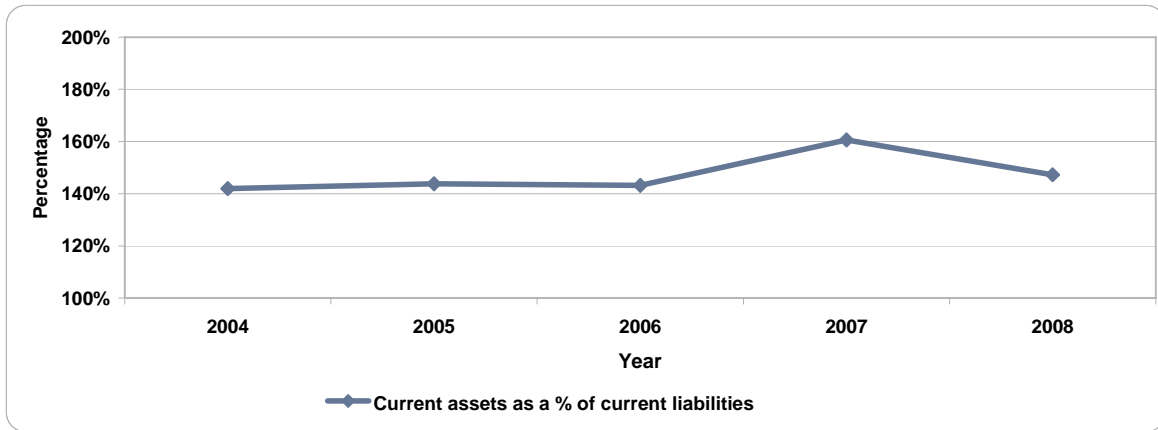
Liquidity & Long Term Debt

Liquidity is defined as cash and short-term investments as a percentage of current liabilities

Long-Term debt is defined as total General Obligation bonds payable as a percentage of assessed valuation

Description	2004	2005	2006	2007	2008
Cash and short-term investments	\$10,124,254	\$10,551,287	\$10,343,145	\$12,229,000	\$11,448,886
Current Liabilities	\$7,132,190	\$7,334,508	\$7,222,488	\$7,614,985	\$7,776,754
Current assets as a % of current liabilities	142%	144%	143%	161%	147%

Description	2004	2005	2006	2007	2008
Assessed valuation	\$3,366,693,788	\$3,688,014,044	\$4,445,057,404	\$5,457,931,458	\$6,634,161,365
Total G. O. bonds	\$12,300,000	\$19,915,000	\$18,570,000	\$17,175,000	\$15,720,000
General Obligation bonds payable as % assessed valuation	0.37%	0.54%	0.42%	0.31%	0.24%



ECONOMIC OUTLOOK

Analysis

Liquidity determines the city's ability to pay its short-term obligations. In the private sector, liquidity is measured with the ratio of cash, short-term investments and accounts receivable over current liabilities. Public sector municipalities use the ratio of cash and short-term investments over current liabilities. According to the International City/County Management Association, both private and public sectors use the ratio of one to one or 100% or above to indicate a current account surplus.

The liquidity indicator for Park City has decreased over the time period shown due to the issue of General Obligation (or voter approved) bonds in 1999, 2000, 2003, 2004, 2006, and 2008. The majority of these G.O. bonds were allocated for the purchase of open space*. Issuing these bonds increases the long term debt and the current liability account, thus decreasing the liquidity ratio. The warning trend to be aware of in analyzing these measures, is a decreasing liquidity ratio in conjunction with an increase in long term debt. This indicates that a government might struggle to cover its financial obligations in the future.

Although it is apparent that the liquidity ratio has declined over the time period shown, it should be noted that the ratio is still above the 100% level, and that the issued G.O. bonds have a dedicated revenue source in property taxes. The Utah State Constitution states that direct debt issued by a municipal corporation should not exceed 4% of the assessed valuation, Park City has a more stringent policy of 2% of assessed valuation. Although the percentage of long-term debt to assessed valuation has been increasing, it is still well below the City policy of 2%.

* 1999 bond issue was passed by a voter margin of 78% & 2003 by 81%.

Source

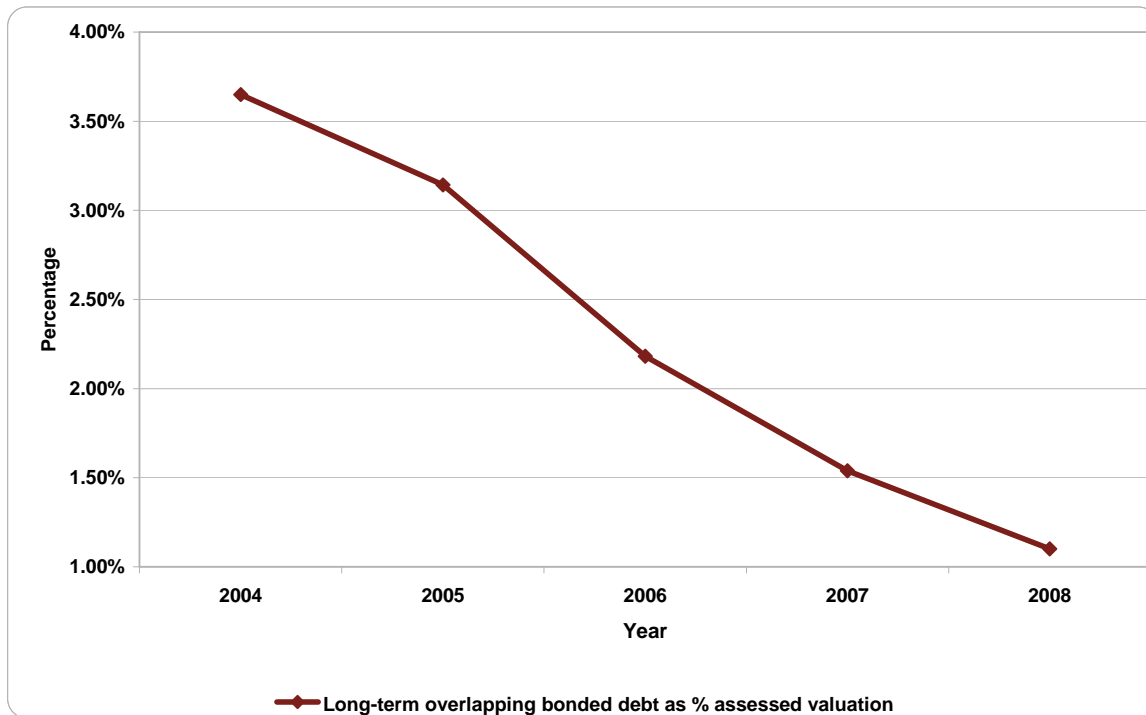
Current Assets - CAFR 05-06 pg. 29, (General - Total). Current Liabilities - CAFR 05-06 pg. 29, (General - Total). Assessed Valuation- Summit County Assessor's Office, Gross Bonded Long-Term Debt - CAFR 05-06 Schedule 13. Current Assets - CAFR 00-04, Current Liabilities - CAFR 00-04, Assessed Valuation- CAFR 00-04, Gross Bonded Long-Term Debt - CAFR 00-04 Table 9

ECONOMIC OUTLOOK

Overlapping Debt

Long-term overlapping bonded debt is the annual debt service on General Obligation Bonds as a percentage of the assessed valuation of the City

Description	2004	2005	2006	2007	2008
Park City	\$12,122,258	\$19,915,000	\$18,570,000	\$17,175,000	\$15,720,000
State of Utah	\$62,122,471	\$53,032,654	\$48,125,622	\$36,247,903	\$33,451,488
Summit County	\$11,051,500	\$11,244,000	\$5,419,885	\$2,521,348	\$2,070,405
Park City School District	\$27,817,496	\$26,295,854	\$20,306,303	\$23,810,641	\$17,544,846
Snyderville Basin Sewer District*	\$4,280,100	\$2,649,317	\$2,602,414	\$1,678,554	\$0
Weber Basin Water Conservancy District	\$5,483,196	\$5,436,791	\$4,567,266	\$4,220,818	\$4,266,828
Total Long-term overlapping bonded debt	\$118,596,921	\$115,924,299	\$96,989,076	\$83,975,710	\$73,053,567
Assessed valuation	\$3,366,694,000	\$3,688,014,044	\$4,445,057,404	\$5,457,931,458	\$6,634,161,365
Long-term overlapping bonded debt as % assessed valuation	3.65%	3.14%	2.18%	1.54%	1.10%



Analysis

The overlapping debt indicator measures the ability of the City's tax base to repay the debt obligations issued by all of its governmental and quasi-governmental jurisdictions. Overlapping debt as a percentage of the City's assessed valuation has steadily decreased over the past four years due to increases in assessed valuation.

*Taken out per financial advisor suggestion.

Source

Long-term overlapping bonded debt - CAFR 05-06 Schedule 14, Assessed valuation - Summit County Assessor's Office

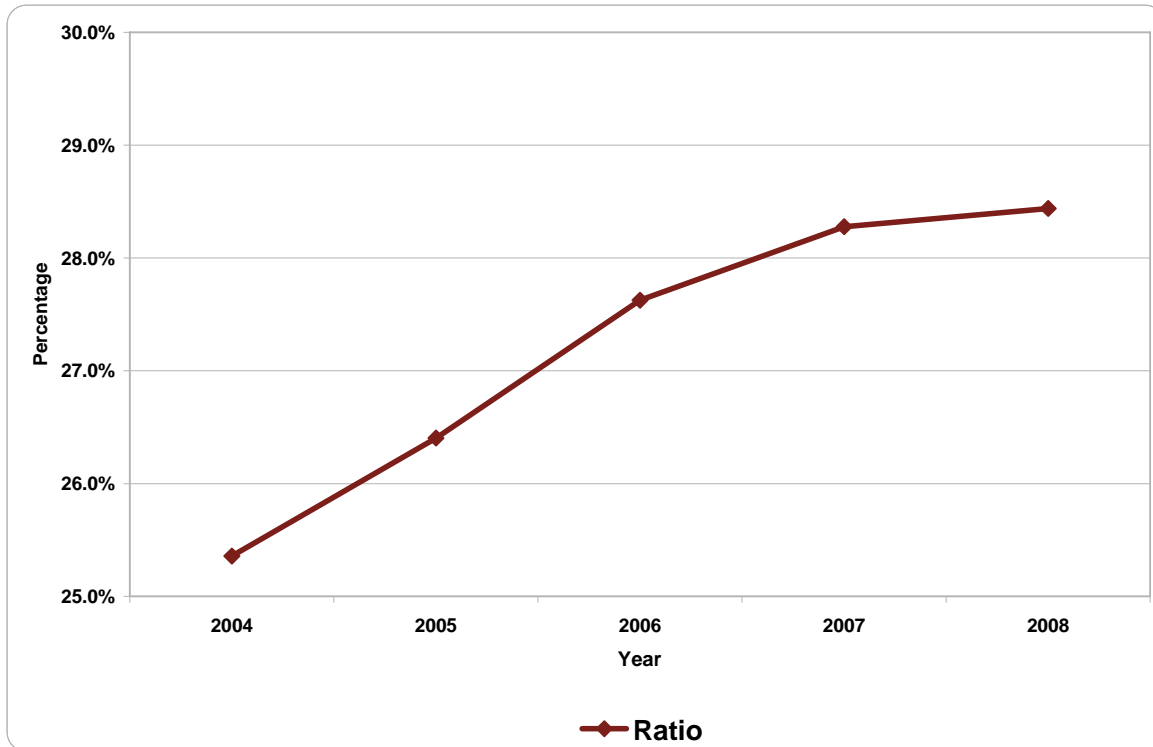
Long-term overlapping bonded debt - CAFR 00-04 Table 10, Assessed valuation - CAFR 00-04 Table 9

ECONOMIC OUTLOOK

Administrative Costs as a Percentage of Total Operating Expenditures

Administrative Costs were evaluated from specific functions of the municipal government as a percentage of net operating expenses

Description	2004	2005	2006	2007	2008
Administrative Costs	\$5,428,473	\$6,501,354	\$6,263,650	\$6,609,484	\$7,604,763
Net Operating Expenses	\$21,408,411	\$24,622,663	\$22,674,020	\$23,374,465	\$26,740,073
Ratio	25.4%	26.4%	27.6%	28.3%	28.4%



Analysis

Examining a function of the government as a percentage of total expenditures enables one to see whether that function is receiving an increasing, stable, or decreasing share of the total expenditures. Administrative expenses were totaled from the actual expenditures for the executive function of the City excluding the Ice Facility and have remained fairly stable for the past several fiscal years.

Source

Administrative costs 2001-2005 from 7-140 report, 2000 data from Trial Balance Report of FY2000 Net Operating Expenses - CAFR 00-04 Table 1, CAFR 05-06 Schedule 4 (Debt Service excludes CIP debt service pg. 31)

ECONOMIC OUTLOOK

Bond Ratings for Park City

Description	2004	2005	2006	2007	2008
Moody's	Aa3	Aa3	Aa2	Aa2	Aa2
S & P	AA-	AA-	AA-	AA-	AA
Fitch	AA-	AA-	AA-	AA-	AA

Bond Scales

Moody's	S & P	Fitch	Description	
Aaa	AAA	AAA	Highest	
Aa1	AA+	AA+	Top Quality; "Gilt-Edged" High Grade; Very Strong	
Aa2	AA	AA	Top Quality; "Gilt-Edged" High Grade; Very Strong	Park City Bond Rating
Aa3	AA-	AA-	Top Quality; "Gilt-Edged" High Grade; Very Strong	← Last year
A1	A+	A+	Upper Medium Grade; Strong	
A2	A	A	Upper Medium Grade; Strong	
A3	A-	A-	Upper Medium Grade; Strong	
Baa1	BBB+	BBB+	Medium Grade; Adequate	
Baa2	BBB	BBB	Medium Grade; Adequate	
Baa3	BBB-	BBB-	Medium Grade; Adequate	
Ba1	BB+	BB+	Speculative Elements; Major Uncertainties	
Ba2	BB	BB	Speculative Elements; Major Uncertainties	
Ba3	BB-	BB-	Speculative Elements; Major Uncertainties	
B1	B+	B+	Not Desirable; Impaired Ability to Meet Obligations	
B2	B	B	Not Desirable; Impaired Ability to Meet Obligations	
B3	B-	B-	Not Desirable; Impaired Ability to Meet Obligations	
Caa1	CCC+	CCC+	Very Speculative	
Caa2	CCC	CCC	Very Speculative	
Caa3	CCC-	CCC-	Very Speculative	
Ca	CC	CC	Very Speculative	
C	C	C	No Interest Being Paid	
D	DDD, DD, D		Default	

Analysis

A municipal bond rating informs an investor of the relative safety level in investing in a particular bond. As shown in the chart above, the current bond rating for Park City is described as Top Quality; "Gilt-Edged" High Grade; Very Strong with the three major bond rating companies.

Source

Park City bond ratings- Budget Documents 2000-2004, 1999 - Official Statement for 1999 issuance of G.O. bonds Bond Rating Scales- Zions Public Finance

ECONOMIC OUTLOOK

PARK CITY DEMOGRAPHIC INFORMATION

FY 2008 Census Bureau estimate of permanent population:	8,030
Service Population in 2008: <i>(Includes the permanent population, population estimate for secondary homeowners, and average daily visitors)</i>	34,320
City Size:	17.69 square miles
Government Type:	Elected Mayor and five member City Council / Council-Manager form of government (by ordinance)
Incorporation Date:	March 15, 1884
2008 Total Assessed Value:	\$7,226,705,413
2008 Total Taxable Value:	\$6,324,518,997
Median Household Income (2005):	\$62,200
Median Family Income (2001):	\$77,137
Median Age (2000 Census):	32.7
Enrolled School Population (2005):	4,344
Percent of persons 25 years old and over with:	
High School Diploma or Higher:	88.2%
Bachelor Degree or Higher:	51.7%
Annual Average Snowfall:	350"
Elevation Range:	6,500' to 10,000'
2007-08 Season Skier Days (3 area resorts):	1,871,540

POLICIES & OBJECTIVES - TABLE OF CONTENTS

CHAPTER 1 - BUDGET POLICY

PART I - BUDGET ORGANIZATION..... 86
PART II - ECONOMIC DEVELOPMENT GRANT POLICY..... 87
PART III - VENTURE FUND..... 89
PART IV - RECESSION/NET REVENUE SHORTFALL PLAN..... 89
PART V - GRANT POLICY..... 91
PART VI - MONTHLY BUDGET MONITORING..... 92

CHAPTER 2 - REVENUE MANAGEMENT

PART I - GENERAL REVENUE MANAGEMENT..... 96
PART II - ENTERPRISE FUND FEES AND RATES..... 97
PART III - INVESTMENTS..... 97
PART IV - SALVAGE POLICY..... 101
PART V - COMPREHENSIVE FINANCIAL MANAGEMENT PLAN..... 103
PART VI - RESERVES..... 104

CHAPTER 3 - CAPITAL IMPROVEMENTS

PART I - CAPITAL IMPROVEMENT MANAGEMENT..... 106
PART II - CAPITAL FINANCING AND DEBT MANAGEMENT..... 106
PART III - ASSET MANAGEMENT POLICY..... 108
PART IV - NEIGHBORHOOD CIP AND REQUEST POLICY..... 109

CHAPTER 4 - INTERNAL SERVICE POLICY

PART I - HUMAN RESOURCE MANAGEMENT..... 111
PART II - PROGRAM AND RESOURCE ANALYSIS..... 112
PART III - COST ALLOCATION PLAN..... 118

CHAPTER 5 - CONTRACT & PURCHASING POLICY

PART I - PUBLIC SERVICE CONTRACTS..... 119
PART II - CONTRACTING AND PURCHASING POLICY..... 123

CHAPTER 6 - OTHER POLICIES

PART I - DEBT MANAGEMENT..... 129
PART II - TRAFFIC CALMING POLICY..... 129
PART III - SPECIAL EVENTS SERVICES..... 135

POLICIES & OBJECTIVES

CHAPTER 1 - BUDGET POLICY

PART I - BUDGET ORGANIZATION

- A.** Through its financial plan (Budget), the City will do the following:
1. Identify citizens' needs for essential services.
 2. Organize programs to provide essential services.
 3. Establish program policies and goals that define the type and level of program services required.
 4. List suitable activities for delivering program services.
 5. Propose objectives for improving the delivery of program services.
 6. Identify available resources and appropriate the resources needed to conduct program activities and accomplish program objectives.
 7. Set standards to measure and evaluate the following:
 - a. the output of program activities
 - b. the accomplishment of program objectives
 - c. the expenditure of program appropriations
- B.** All requests for increased funding or enhanced levels of service should be considered together during the budget process, rather than in isolation. A request relating to programs or practices which are considered every other year (i.e., the City Pay Plan) should be considered in its appropriate year as well. According to state statute, the budget officer (City Manager) shall prepare and file a proposed budget with the City Council by the first scheduled council meeting in May.
- C.** The City Council will review and amend appropriations, if necessary, during the fiscal year.
- D.** The City will use a multi-year format (two years for operations and five years for CIP) to give a longer range focus to its financial planning.
1. The emphasis of the budget process in the first year is on establishing expected levels of services, within designated funding levels, projected over a two-year period, with the focus on the budget.
 2. The emphases in the second year are reviewing necessary changes in the previous fiscal plan and developing long term goals and objectives to be used during the next two-year budget process. The focus is on the financial plan. In the second year, operational budgets will be adjusted to reflect unexpended balances from the first year.
- E.** Through its financial plan, the City will strive to maintain **Structural Balance**; ensuring basic service levels are predictable and cost effective. A balance should be maintained between the services provided and the local economy's ability to pay.

POLICIES & OBJECTIVES

- F.** The City will strive to improve productivity, though not by the single-minded pursuit of cost savings. The concept of productivity should emphasize the importance of *quantity* and *quality* of output as well as *quantity* of resource input.

PART II - ECONOMIC DEVELOPMENT GRANT POLICY (ADOPTED JUNE 15, 2006)

Annually, the City will allocate \$20,000 to be used towards attracting and promoting new organizations that will fulfill key priority goals of the City's current Economic Development Plan. Funding will be available for relocation and new business start-up costs only.

A. ED Grant Distribution Criteria

Organizations must meet the following criteria in order to be eligible for an ED Grant:

1. **Criteria #1:** The organization must demonstrate a sound business plan that strongly supports prioritized Goals of the current City Economic Development Plan.
2. **Criteria #2:** The organization must be unique and innovative; with a forecasted ability to generate overnight visitors who would spend dollars within the City's resort offerings.
3. **Criteria #3:** The organization must be new to Park City or represent a distinctly new enterprise supportive of the current priority Goals of the City's Economic Development Plan. Organizations must commit to and demonstrate the ability to do business in the City limits no less than three years. Funding cannot be used for one-time events.
4. **Criteria #4:** The organization must produce items or provide services that are consistent with the economic element of the City's General Plan; enhances the safety, health, prosperity, moral well-being, peace, order, comfort, or convenience of the inhabitants of the City.
5. **Criteria #5:** Can forecast and demonstrate at the time of application an ability to achieve direct taxable benefits to the City greater than twice the City's contribution.
6. **Criteria #6:** Fiscal Stability and Other Financial Support: The organization must have the following: (1) A clear description of how public funds will be used and accounted for; (2) Other funding sources that can be used to leverage resources; (3) A sound financial plan that demonstrates managerial and fiscal competence.

The City's Economic Development Program Committee will review all applications and submit a recommendation to City Council, who will have final authority in judging whether an applicant meets these criteria.

B. Economic Development Grant Fund Appropriations

The City currently allocates economic development funds through the operating budget of the Economic Development & Capital Projects department. Of these funds, no more than \$20,000 per annum will be available for ED Grants. Unspent fund balances at the end of a year will not be carried forward to future years.

POLICIES & OBJECTIVES

C. ED Grant Categories

ED Grants will be placed in two potential categories:

- 1. Business Relocation Assistance:** This category of grants will be available for assisting an organization with relocation and new office set-up costs. Expenses that could be covered through an ED Grant include moving costs, leased space costs, and fixtures/furnishings/ and equipment related to setting up office space within the City limits.
- 2. New Business Start-up Assistance:** This category of grants will be available for assisting a new organization or business with new office set-up costs. Expenses that could be covered through an ED Grant include leased office space costs and fixtures/furnishings/ and equipment related to setting up office space within the City limits.

D. Application Process

Application forms may be downloaded from the City's www.parkcity.org website or available for pick-up within the Economic Development Office of City Hall. Funds are available throughout the City's fiscal year on a budget available basis.

E. Award Process

The disbursement of the ED Grants shall be administered pursuant to applications and criteria established by the Economic Development Department, and awarded by the City Council consistent with this policy and upon the determination that the appropriation is necessary and appropriate to accomplish the economic goals of the City.

ED Grants funds will be appropriated through processes separate from the biennial Special Service Contract and ongoing Rent Contribution and Historic Preservation process.

The Economic Development Program Committee will review all applications and forward a recommendation to City Council for authorization. All potential awards of grants will be publicly noticed 14 days ahead of a City Council action.

Nothing in this policy shall create a binding contract or obligation of the City. Individual ED Grant Contracts may vary from contract to contract at the discretion of the City Council. Any award of a contract is valid only for the term specified therein and shall not constitute a promise of future award. The City reserves the right to reject any and all proposals, and to waive any technical deficiency at its sole discretion. Members of the City Council, the Economic Development Program Committee, and any advisory board, Task Force or special committee with the power to make recommendations regarding ED Contracts are ineligible to apply for such Contracts. City Departments are also ineligible to apply for ED Contracts. All submittals shall be public records in accordance with government records regulations ("GRAMA") unless otherwise designated by the applicant pursuant to UCA Section 63-2-308, as amended.

POLICIES & OBJECTIVES

PART III - VENTURE FUND

In each of the Budgets since FY1990, the City Council has authorized a sum of money to encourage innovation and to realize opportunities not anticipated in the regular program budgets. The current budget includes \$50,000 in each of the next two years for this purpose. The City Manager is to administer the money, awarding it to programs or projects within the municipal structure (the money is not to be made available to outside groups or agencies). Generally, employees are to propose expenditures that could save the City money or improve the delivery of services. The City Manager will evaluate the proposal based on the likelihood of a positive return on the "investment," the availability of matching money from the department, and the advantage of immediate action. Proposals requiring more than \$10,000 from the Venture Fund must be approved by the City Council prior to expenditure.

PART IV - RECESSION/ REVENUE SHORTFALL PLAN

A. The City has established a plan, including definitions, policies, and procedures to address financial conditions that could result in a net shortfall of resources as compared to requirements. The Plan is divided into the following three components:

1. **Indicators** which serve as warnings that potential budgetary impacts are increasing in probability. The City will monitor key revenue sources such as sales tax, property tax, and building activity, as well as inflation factors and national and state trends.
2. **Phases** which will serve to classify and communicate the severity of the situation, as well as identify the actions to be taken at the given phase.
3. **Actions** which are the preplanned steps to be taken in order to prudently address and counteract the anticipated shortfall.

B. The recession plan and classification of the severity of the economic downturn will be used in conjunction with the City's policy regarding the importance of maintaining revenues to address economic uncertainties. As always, the City will look to ensure that revenues are calculated adequately to provide an appropriate level of city services. As any recessionary impact reduces the City's projected revenues, corrective action will increase proportionately. Following is a summary of the phase classifications and the corresponding actions to be taken.

1. **ALERT: An anticipated net reduction in available projected revenues from 1% up to 5%.** The actions associated with this phase would best be described as delaying expenditures where reasonably possible, while maintaining the "Same Level" of service. Each department will be responsible for monitoring its individual budgets to ensure only essential expenditures are made.
2. **MINOR: A reduction in projected revenues in excess of 5%, but less than 15%.** The objective at this level is still to maintain "Same Level" of service where possible. Actions associated with this level would be as follows:
 - a. Implementing the previously determined "Same Level" Budget.

POLICIES & OBJECTIVES

- b. Intensifying the review process for large items such as contract services, consulting services, and capital expenditures, including capital improvements. Previously approved capital project expenditures which rely on General Fund surplus for funding should be subject to review by the Budget Department.
 - c. Closely scrutinizing hiring for vacant positions, delaying the recruitment process, and using temporary help to fill in where possible (soft freeze).
 - d. Closely monitoring and reducing expenditures for travel, seminars, retreats, and bonuses.
 - e. Identifying expenditures that would result in a 5% cut to departmental operating budgets while still maintaining the same level of service where possible.
 - f. Reprioritizing capital projects with the intent to de-obligate non-critical capital projects.
 - g. Limit access to contingency funds.
- 3. MODERATE: A reduction in projected revenues in excess of 15%, but less than 30%. Initiating cuts of service levels by doing the following:**
- a. Requiring greater justification for large expenditures.
 - b. Deferring non-critical capital expenditures.
 - c. Reducing CIP appropriations from the affected fund.
 - d. Hiring to fill vacant positions only with special justification and authorization.
 - e. Identifying expenditures that would result in a 10% cut to departmental operating budgets while trying to minimize service level impacts where possible.
 - f. Eliminate access to contingency funds.
- 4. MAJOR: A reduction in projected revenues of 30% to 50%. Implementation of major service cuts.**
- a. Instituting a hiring freeze.
 - b. Reducing the Part-time Non-Benefited and Seasonal work force.
 - c. Deferring merit wage increases.
 - d. Further reducing capital expenditures.
 - e. Preparing a strategy for reduction in force.
- 5. CRISIS: A reduction in projected revenues in excess of 50%.**
- a. Implementing reduction in force or other personnel cost-reduction strategies.
 - b. Eliminating programs.
 - c. Deferring indefinitely capital improvements.
- C.** If an economic uncertainty is expected to last for consecutive years, the cumulative effect of the projected reduction in reserves will be used for determining the appropriate phase and corresponding actions.

POLICIES & OBJECTIVES

PART V – GRANT POLICY

In an effort to give some uniformity and centralization to the grants administration process for the City, the Budget Department has drafted the following guidelines for all grants applied for or received by Park City departments.

A. Application Process

Departments are encouraged to seek out and apply for any suitable grants. The Budget, Debt, & Grants Department is available to assist City departments in the search and application process. Whereas departments are encouraged to work side-by-side with the Budget Department in the application process, they are *required* at a minimum to communicate their intention to apply for a grant to the Budget Department. They are further required to send a copy of the finalized grant application to the Budget Department.

B. Executing a Grant

In the event of a successful grant application, the grantee department must notify the Budget Department immediately to schedule a meeting to discuss the grant administration strategy. All grants require approval by the Budget Manager before grant execution. If a check is sent by the granting entity to the grantee department, that check should be forwarded to the Budget Department and not deposited by the grantee department. It will be the Budget Department's responsibility to assure that all grant money is appropriately accounted for.

The Budget Department will create detailed physical and electronic files that include the following information provided by the grantee department

1. A copy of the grant application
2. The notice of award
3. Copies of invoices and expense documentation
4. Copies of checks received from the granting entity
5. Copies of significant communication (emails, letters, etc) regarding the grant
6. Contact information for the granting entity
7. Contact information for project/program managers

Because many grants have varying regulations, terms, and deadlines, the Budget Department will assume the responsibility to meet those terms and monitoring requirements. The Budget Department will also track remaining balances on reimbursement-style grants. Information such as current balances, important deadlines, etc. will be provided to grantee departments on a regular basis or upon request. This centralized maintenance of grant documents will simplify grant queries and audits.

C. Budgeting for a Grant

Generally, operating and capital budgets will not be increased to account for a grant before the grant is awarded. Any department that receives a grant should fill out a budget option during the regular budget process. The option should be to increase either their

POLICIES & OBJECTIVES

operating or capital budget (depending on the grant specifications) for the appropriate year by the amount of the grant. The Budget Department will share the responsibility for seeing that the grant is budgeted correctly.

D. Spending Money against a Grant

When a department is ready to spend grant funds on a particular qualifying expense, they are to send copies of invoices for that expense to the Budget Department within one week of receiving the invoice. If the grant is a reimbursement-style grant, the Budget Department will manage the necessary drawdown requests. The Budget Department will provide departments with a report of the grant balance after each expense and/or drawdown. In the case that a reimbursement check is sent to the grantee department, it should be forwarded to the Budget Department for proper monitoring and accounting.

E. Closing a Grant

Some grants have specific close-out requirements. The Budget Department is responsible for meeting those terms and may call on grantee departments for specific information needed in the close-out process.

Many departments are already following a similar process for their grants and have found it to be a much more efficient practice than the often chaotic alternatives. Of course, no policy is one-size-fits-all, so some grants may not fit into the program. In that case, an alternative plan will be worked out through a meeting with the Budget Department directly following the award of the grant.

PART VI – MONTHLY BUDGET MONITORING

In order to make Park City Municipal more fiscally proficient it is important to monitor the budget more closely and regularly. This will make the entire city more accountable. The goal is to work on focusing City efforts of budgeting in six areas: monitoring, reporting, analysis, discussion, training, and review. This policy outlines the monthly budget monitoring process in three different areas of responsibility: Budget Department, Departmental Managers, and Teams (Managerial Groups).

A. Monitoring

- 1. Budget Department** - The department sends out emails to all managers on a weekly basis, detailing any overages or concerns the department has. In the event a department exceeds its monthly allotment a meeting will be set up with the Budget Department and the manager in charge of the department's budget to discuss the reasons for the overage and a plan for recovery.
- 2. Managers** - Managers are in charge of their own budgets and are required to monitor it throughout the year using the supplied tools.

POLICIES & OBJECTIVES

- 3. Teams** - Team members will act in an advisory role to help or assist other managers with their budgets as well as strategize the sharing of resources to help cover shortages in the short-term.

B. Reporting

1. Budget Department

- The department analyzes and disperses a monthly monitoring report that details expenditures over revenues by fund for council and the city manager to view.
- The department analyzes and disperses a report which shows detailed personnel expenses (budgeted vs. actual) on a position by position basis.
- The department created an up-to-date **monthly budget** for each department available on the citywide shared drive. This report requires minimal training by the budget department in order to fully understand it. Basically, it implements the concept of a monthly budget in the current annual budget setup by dividing the year into twelve periods. These periods are allotted a certain amount of budget based on past expenditures for those months—this will account for seasonality of certain departments' budgets. This electronic report assists managers in monitoring and analyzing their own budgets throughout the year.
- The department analyzes and disperses any kind of report requested by departmental managers such as Detail Reports, Custom Reports, etc.

- 2. Managers** - Managers review their emails and budget reports offered by the Budget Department. If problems or questions arise it is imperative that managers discuss these issues with the Budget Department and their team in a timely fashion, thereby helping to ease the budget option process at the end of the fiscal year. Where possible, departmental analysts charged with budget responsibilities should have a thorough knowledge of the content of these reports and be able to understand and use them appropriately. The Budget Department will rely on departmental managers and analysts to identify and communicate any report errors or inadequacies.

- 3. Teams** - Team members should also look for any problems on budget reports and discuss them with the Budget Department if necessary or with other team members.

C. Analysis

- 1. Budget Department** - As far as analysis, the department acts as more of a resource than anything else—helping out managers with specific questions and/or concerns. The Budget Department is always analyzing and breaking down the overall citywide budget, but general analysis of individual departments is the responsibility of the managers. Of course, the Budget Department will lend its resources and expertise for purposes of budget analysis upon the request of the departmental manager.

POLICIES & OBJECTIVES

2. **Managers** - Managers are expected to know the status of their budget at all times as well as understand the primary drivers which may cause shortages. Managers should analyze the data provided by the Budget Department throughout the fiscal year with the help of monthly monitoring, personnel, department-specific, and detail reports to assist them in managing their budgets. Managers set their own budget during the budget season by determining current expenditures (and revenues) and forecasting them for the remaining fiscal year as well as the following one. This process also helps managers to determine budget options at the beginning of the calendar year.
3. **Teams** - Team members assist other managers on budget concerns and share ideas on how to make budgeting more efficient.

D. Discussion

1. **Budget Department** - The Budget Department meets with managers on a monthly basis when there are major issues or problems with their budgets upon request. It is expected that the department meets with teams on a quarterly basis to go over budgeting issues within the teams.
2. **Managers** - Managers will meet with the Budget Department whenever issues arise within their own budgets. Managers will also go over a general overview of their budget with their teams in preparation for the budget season's priority list of options.
3. **Teams** - Team members may assist other managers with any budget concerns. At quarterly team meetings teams should discuss budget concerns, including possible budget options, the necessity of shared resources, etc.

E. Training

1. **Budget Department** - The Budget Department will train all managers and selected analysts in the details of the new monthly monitoring program as well as clarify any other general questions regarding the budget and the budget process. The goal here is to make the managers aware of all the tools they need and how to use them. (One hour budget tools training to be offered semi-annually.)
2. **Managers** - It will be up to the managers to become well-versed on the monthly budgeting program as well as their own budgets.
3. **Teams** - Team members will become well-versed on the monthly budgeting program and discuss with other managers any questions or problems. To the extent that further training is required, teams should request specific training to be given by the Budget Dept at quarterly meetings.

POLICIES & OBJECTIVES

F. Review

- 1. Budget Department** - There is a performance measure for the Budget Department establishing the goal of coming in within budget for the entire city. A question regarding the Budget Department's usefulness as a budget monitoring resource will be included on the Internal Service Survey, which will directly affect the Budget Officer's performance review.

- 2. Managers** - A new performance measure is included for each department establishing the goal of coming in within budget.

- 3. Teams** - Team members will take part in 360 reviews of managers that includes a section for fiscal responsibility in their job description. This allows team members to consider a manager's fiscal performance in the context of extenuating circumstances.

POLICIES & OBJECTIVES

CHAPTER 2 - REVENUE MANAGEMENT

PART I - GENERAL REVENUE MANAGEMENT

- A.** The City will seek to maintain a diversified and stable revenue base to protect it from short-term fluctuations in any one revenue source.
- B.** The City will make all current expenditures with current revenues, avoiding procedures that balance current budgets by postponing needed expenditures, accruing future revenues, or rolling over short-term debt.

PART II - ENTERPRISE FUND FEES AND RATES

- A.** The City will set fees and rates at levels that fully cover the total direct and indirect costs, including debt service, of the Water and Golf enterprise programs.
- B.** The City will cover all transit program operating costs, including equipment replacement, with resources generated from the transit sales tax, business license fees, fare revenue, federal and state transit funds, and not more than 1/4 of 1 percent of the resort/city sales tax, without any other general fund contribution. Parking operations will be funded through parking related revenues and the remaining portion of the resort/city sales tax not used by the transit operation. The City will take steps to ensure revenues specifically for transit (transit tax and business license) will not be used for parking operations. The administrative charge paid to the general fund will be set to cover the full amount identified by the cost allocation plan.
- C.** The City will review and adjust enterprise fees and rate structures as required to ensure they remain appropriate and equitable.

PART III - INVESTMENTS

A. Policy

It is the policy of the Park City Municipal Corporation (PCMC) and its appointed Treasurer to invest public funds in a manner that ensures maximum safety provides adequate liquidity to meet all operating requirements, and achieve the highest possible investment return consistent with the primary objectives of safety and liquidity. The investment of funds shall comply with applicable statutory provisions, including the State Money Management Act, the rules of the State Money Management Council and rules of pertinent bond resolutions or indentures, or other pertinent legal restrictions.

B. Scope

This investment policy applies to funds held in City accounts for the purpose of providing City Services. Specifically, this Policy applies to the City's General Fund, Enterprise

POLICIES & OBJECTIVES

Funds, and Capital Project Funds. Trust and Agency Funds shall be invested in the State of Utah Public Treasurer's Investment Pool.

C. Prudence

Investments shall be made with judgment and care under circumstances then prevailing which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment considering the probable safety of their capital and the probable income to be derived.

The standard of prudence to be used by the Treasurer shall be applied in the context of managing an overall portfolio. The Treasurer, acting in accordance with written procedures and the investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided derivations from expectations are reported in a timely fashion and appropriate action is taken to control adverse developments.

D. Objective

The City's primary investment objective is to achieve a reasonable rate of return while minimizing the potential for capital losses arising from market changes or issuer default. So, the following factors will be considered, in priority order, to determine individual investment placements: safety, liquidity, and yield.

- 1. Safety:** Safety of principal is the foremost objective of the investment program. Investments of the Park City Municipal Corporation shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. To attain this objective, diversification is required in order that potential losses on individual securities do not exceed the income generated from the remainder of the portfolio.
- 2. Liquidity:** The Park City Municipal Corporation's investment portfolio will remain sufficiently liquid to enable the PCMC to meet all operating requirements which might be reasonably anticipated.
- 3. Return on Investment:** The PCMC's investment portfolio shall be designed with the objective of attaining a rate of return throughout budgetary and economic cycles, commensurate with the PCMC's investment risk constraints and the cash flow characteristics of the portfolio.

E. Delegation of Authority

Investments and cash management will be the responsibility of the City Treasurer or his designee. The City Council grants the City Treasurer authority to manage the City's investment policy. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the Treasurer. The Treasurer shall be responsible for all transaction undertaken and shall establish a system of controls to regulate the activities of subordinate officials.

F. Ethics and Conflicts of Interest

POLICIES & OBJECTIVES

The Treasurer is expected to conduct himself in a professional manner and within ethical guidelines as established by City and State laws. The Treasurer shall refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions. The Treasurer and other employees shall disclose to the City Manager any material financial institutions that conduct business within this jurisdiction, and they shall further disclose any large personal financial/investment positions that could be related to the performance of the PCMC, particularly with regard to the time of purchase and sales.

G. Authorized Financial Dealers and Institutions

Investments shall be made only with certified dealers. "Certified dealer" means: (1) a primary dealer recognized by the Federal Reserve Bank of New York who is certified by the Utah Money Management Council as having met the applicable criteria of council rule; or (2) a broker dealer as defined by Section 51-7-3 of the Utah Money Management Act.

H. Authorized and Suitable Investments

Authorized deposits or investments made by PCMC may be invested only in accordance with the Utah Money Management Act (Section 51-7-11) as follows:

1. The Public Treasurer's Investment Fund (PTIF)
2. Collateralized Repurchase Agreements
3. Reverse Repurchase agreements
4. First Tier Commercial Paper
5. Banker Acceptances
6. Fixed Rate negotiable deposits issued by qualified depositories
7. United States Treasury Bills, notes and bonds

Obligations other than mortgage pools and other mortgage derivative products issued by the following agencies or instrumentalities of the United States in which a market is made by a primary reporting government securities dealer:

1. Federal Farm Credit Banks
2. Federal Home Loan Banks
3. Federal National Mortgage Association
4. Student Loan Marketing Association
5. Federal Home Loan Mortgage Corporation
6. Federal Agriculture Mortgage Corporation
7. Tennessee Valley Authority

Fixed rate corporate obligations that are rated "A" or higher
Other investments as permitted by the Money Management Act

POLICIES & OBJECTIVES

I. Investment Pools

A thorough investigation of the Utah Public Treasurer's Investment Fund (PTIF) is required on a continual basis. The PCMC Treasurer shall have the following questions and issues addressed annually by the PTIF:

1. A description of eligible investment securities, and a written statement of investment policy and objectives.
2. A description of interest calculations and how it is distributed, and how gains and losses are treated.
3. A description of how the securities are safeguarded (including the settlement process), and how often are the securities priced and the program audited.
4. A description of who may invest in the program, how often and what size deposit and withdrawal.
5. A schedule for receiving statements and portfolio listings.
6. Are reserves, retained earnings, etc. utilized by the pool/fund?
7. A fee schedule, and when and how is it assessed.
8. Is the pool/fund eligible for bond proceeds and/or will it except such proceeds.

J. Safekeeping and Custody

All securities shall be conducted on a delivery versus payment basis to the PCMC's bank. The bank custodian shall have custody of all securities purchased and the Treasurer shall hold all evidence of deposits and investments of public funds.

K. Diversification

PCMC will diversify its investments by security type and institution. With the exception of U.S. Treasury securities and authorized pools, no more than 50 percent of the PCMC's total investment portfolio will be invested in a single security type.

L. Maximum Maturities

The term of investments executed by the Treasurer may not exceed the period of availability of the funds to be invested. The maximum maturity of any security shall not exceed five years. The City's investment strategy shall be active and monitored monthly by the Treasurer and reported quarterly to the City Council. The investment strategy will satisfy the City's investment objectives.

M. Internal Control

The Treasurer shall establish an annual process of independent review by an external auditor. This review will provide internal control by assuring compliance with policies and procedures.

N. Performance Standards

The investment portfolio shall be designed with the objective of obtaining a rate of return throughout budgetary and economic cycles, commensurate with the investment risk constraints and the cash flow needs. The City's investment strategy is active. Given this strategy, the basis used by the Treasurer to determine whether market yields are being

POLICIES & OBJECTIVES

achieved by investments other than those in the PTIF will be the monthly yield of the PTIF.

O. Reporting

The Treasurer shall provide to the City Council quarterly investment reports which provide a clear picture of the current status of the investment portfolio. The quarterly reports should contain the following:

1. A listing of individual securities held at the end of the reporting period
2. Average life and final maturity of all investments listed
3. Coupon, discount, or earnings rate
4. Par Value, Amortized Book Value and Market Value
5. Percentage of the portfolio represented by each investment category

The City's annual financial audit shall report the City's portfolio in a manner consistent with the Governmental Accounting Standards Board (GASB) market based requirements that go into effect in June of 1997.

P. Investment Policy Adoption

As part of its two-year budget process, the City Council shall adopt the investment policy every two years.

PART IV - SALVAGE POLICY

This policy establishes specific procedures and instructions for the disposition of surplus property. Surplus property is defined as any property that a department no longer needs for their day to day operations.

Personal Property of Park City Municipal Corporation is a fixed asset. It is important that accurate accounting of fixed assets is current. Personal property, as defined by this policy will include, but not limited to rolling stock, machinery, furniture, tools, and electronic equipment. This property has been purchased with public money. It is important that the funds derived from the sale be accounted for as disposed property.

A. Responsibility for Property Inventory Control

It is the responsibilities of the Finance Manager to maintain an inventory for all personal property. The Finance Manager will be responsible for the disposition of all personal property. The Finance Manager will assist in the disposition of all personal property.

B. Disposition of an Asset

Department heads shall identify surplus personal property within the possession of their departments and report such property to the Finance Manager for consideration. The department head should clearly identify age, value, comprehensive description, condition and location. The Finance Manager will notify departments sixty (60) days in advance of pending surplus property sales.

POLICIES & OBJECTIVES

C. Conveyance for Value

The transfer of City-owned personal property shall be the responsibility of the Finance Manager. Conveyance of property shall be based upon the highest and best economic return to the City, except that surplus City-owned property may be offered preferentially to units of government, non-profit or public organizations. The highest and best economic return to the city shall be estimated by one or more of the following methods in priority order:

1. Public auction
2. Sealed competitive bids
3. Evaluation by qualified and disinterested consultant
4. Professional publications and valuation services
5. Informal market survey by the Finance Manager in case of items of personal property possessing readily, discernable market value

Sales of City personal property shall be based, whenever possible, upon competitive sealed bids or at public auction. Public auctions may be conducted on-site or through an internet-based auction site at the determination of the Finance Manager. The Finance Manager may, however waive this requirement when the value of the property has been estimated by an alternate method specified as follows:

1. The value of the property is considered negligible in relation to the cost of sale by bid or public auction;
2. Sale by bidding procedure or public auction are deemed unlikely to produce a competitive bid;
3. Circumstances indicate that bidding or sale at public auction will no be in the best interest of the City; or,
4. The value of the property is less than \$50.

In all cases the City will maintain the right to reject any or all bids or offers.

D. Revenue

All monies derived from the sale of personal property shall be credited to the general fund of the City, unless the property was purchased with money derived from an enterprise fund, or an internal service fund, in which case, the money shall be deposited in the general revenue account of the enterprise or internal service fund from which the original purchase was made.

E. Advertising Sealed Bids

A notice of intent to dispose of surplus City property shall appear in two separate publications at least one week in advance in the Park Record. Notices shall also be posted at the public information bulletin board at Marsac.

F. Employee Participation

City employees and their direct family members are not eligible to participate in the disposal of surplus property unless;

POLICIES & OBJECTIVES

1. Property is offered at public auction
2. If sealed bids are required and no bids are received from general public, a re-bidding may occur with employee participation

G. Surplus Property Exclusion

The Park City Library receives property, books, magazines, and other items as donations from the public. Books, magazines, software, and other items can be disposed from the library's general collection through the Friends of the Library. The Friends of the Library is a non profit organization which sponsors an ongoing public sale open to the public located at the public Library for Park City residents.

H. Compliance

Failure to comply with any part of this policy may result in disciplinary action.

PART V - COMPREHENSIVE FINANCIAL MANAGEMENT PLAN

To provide the City with the opportunity to identify and resolve financial problems before, rather than after, they occur, the City intends to develop a strategy for fiscal independence. The proposed outline for this plan is below.

A. Scope of Plan

1. A financial review, including the following:
 - a. Cost-allocation plan
 - b. Revenue handbook (identifying current and potential revenues)
 - c. City financial trends (revenues & expenditures)
 - d. Performance Measures and Benchmarks
2. Budget reserve policies
3. Long Range Capital Improvement Plan
 - a. Project identification and prioritization
 - b. CIP financing plan
4. Rate and fee increases
5. Other related and contributing plans and policies
 - a. Water Management
 - b. Flood Management
 - c. Parking Management
 - d. Budget
 - e. Pavement Management
 - f. Property Management
 - g. Facilities Master Plan
 - h. Recreation Master Plan

B. Assumptions

1. Growth

POLICIES & OBJECTIVES

- a. Population
 - b. Resort
2. Inflation
3. Current service levels
 - a. Are they adequate?
 - b. Are they adequately funded?
4. Minimum reserve levels (fund balances)
5. Property tax increases (When?)

C. Findings, Conclusions, and Recommendations

1. Current financial condition and trends
2. Capital Improvement Program
3. Projected financial trends
4. General operations
5. Capital improvements
6. Debt management

PART VI - RESERVES

A. General Overview:

1. Over the next two years the City will do the following:
 - a. Maintain the General Fund Balance at approximately the legal maximum.
 - b. Continue to fund the Equipment Replacement Fund at 100%.
 - c. Strive to build a balance in the Enterprise Funds equal to at least 20% of operating expenditures.

This level is considered the minimum level necessary to maintain the City's credit worthiness and to adequately provide for the following:

- a. Economic uncertainties, local disasters, and other financial hardships or downturns in the local or national economy.
 - b. Contingencies for unseen operating or capital needs.
 - c. Cash flow requirements.
2. The Council may designate specific fund balance levels for future development of capital projects that it has determined to be in the best long-term interests of the City.
3. In addition to the designations noted above, fund balance levels will be sufficient to meet the following:
 - a. Funding requirements for projects approved in prior years that are carried forward into the new year.

POLICIES & OBJECTIVES

- b. Debt service reserve requirements.
 - c. Reserves for encumbrances
 - d. Other reserves or designations required by contractual obligations or generally accepted accounting principles.
4. In the General Fund, any fund balance in excess of projected balance at year end will be appropriated to the current year budget as necessary. The money will be allocated to building the reserve for capital expenditures, including funding equipment replacement reserves and other capital projects determined to be in the best long-term interest of the City.

B. General Fund:

1. Section 10-6-116 of the Utah Code limits the accumulated balance or reserves that may be retained in the General Fund. The use of the balance is restricted as well. The balance retained cannot exceed 18 percent of total, estimated, fund revenues and may be used for the following purposes only: (1) to provide working capital to finance expenditures from the beginning of the budget year until other revenue sources are collected; (2) to provide resources to meet emergency expenditures in the event of fire, flood, earthquake, etc.; and (3) to cover a pending year-end excess of expenditures over revenues from unavoidable shortfalls in revenues. For budget purposes, any balance that is greater than 5 percent of the total revenues of the General Fund may be used. The General Fund balance reserve is a very important factor in the City's ability to respond to emergencies and unavoidable revenue shortfalls. Alternative uses of the excess fund balance must be carefully weighed.

The City Council may appropriate fund balance as needed to balance the budget for the current fiscal year in compliance with State Law. Second, a provision will be made to transfer any remaining General Fund balance to the City's CIP Fund. These one-time revenues are designated to be used for one-time capital project needs in the City's Five Year CIP plan. Any amount above an anticipated surplus will be dedicated to completing current projects, ensuring the maintenance of existing infrastructure, or securing funding for previously-identified needs. The revenues should not be used for new capital projects or programming needs.

C. Capital Improvements Fund

1. The City may, in any budget year, appropriate from estimated revenues or fund balances to a reserve for capital improvements for the purpose of financing future specific capital improvements under a formal long-range capital plan adopted by the governing body. Thus the City will establish and maintain an Equipment Replacement Capital Improvement Fund to provide a means for timely replacement of vehicles and equipment. The amount added to this fund, by annual appropriation, will be the amount required to maintain the fund at the approved level after credit for the sale of surplus equipment and interest earned by the fund.

POLICIES & OBJECTIVES

2. As allowed by Utah State Code (§ 9-4-914) the City will retain at least \$5 million in the Five-Year CIP, ensuring the ability to repay bond obligations as well as maintain a high bond rating. The importance of reserves from a credit standpoint is essential, especially during times of economic uncertainty. Reserves will provide a measure of financial flexibility to react to budget shortfalls in a timely manner as well as an increased ability to issue debt without insurance.

D. Enterprise Funds

1. The City may accumulate funds as it deems appropriate.

POLICIES & OBJECTIVES

CHAPTER 3 - CAPITAL IMPROVEMENTS

PART I - CAPITAL IMPROVEMENT MANAGEMENT

- A.** The public Capital Improvement Plan (CIP) will include the following:
1. Public improvements that cost more than \$10,000.
 2. Capital purchases of new vehicles or equipment (other than the replacement of existing vehicles or equipment) that cost more than \$10,000.
 3. Capital replacement of vehicles or equipment that individually cost more than \$50,000.
 4. Any project that is to be funded from building-related impact fees.
 5. Alteration, ordinary repair, or maintenance necessary to preserve a public improvement (other than vehicles or equipment) that cost more than \$20,000.
- B.** The purpose of the CIP is to systematically plan, schedule, and finance capital projects to ensure cost-effectiveness, as well as conformance with established policies. The CIP is a five year plan, reflecting a balance between capital replacement projects that repair, replace, or enhance existing facilities, equipment or infrastructure and capital facility projects that significantly expand or add to the City's existing fixed assets.
- C.** Development impact fees are collected and used to offset certain direct impacts of new construction in Park City. Park City has imposed impact fees since the early 1980s. Following Governor Leavitt's veto of Senate Bill 95, the 1995 State Legislature approved revised legislation to define the use of fees imposed to mitigate the impact of new development. Park City's fees were adjusted to conform to restrictions on their use. The fees were revised again by the legislature in 1997. The City has conducted an impact fee study and CIP reflects the findings of the study. During the budget review process, adjustments to impact fee related projects may need to be made. Fees are collected to pay for capital facilities owned and operated by the City (including land and water rights) and to address impacts of new development on the following service areas: water, streets, public safety, recreation, and open space/parks. The fees are not used for general operation or maintenance. The fees are established following a systematic assessment of the capital facilities required to serve new development. The city will account for these fees to ensure that they are spent within six years, and only for eligible capital facilities. In general, the fees first collected will be the first spent.

PART II - CAPITAL FINANCING AND DEBT MANAGEMENT

Capital Financing

- A.** The City will consider the use of debt financing only for one-time, capital improvement projects and only under the following circumstances:
1. When the project's useful life will exceed the term of the financing.

POLICIES & OBJECTIVES

- 2.** When project revenues or specific resources will be sufficient to service the long-term debt.
- B.** Debt financing will not be considered appropriate for any recurring purpose such as current operating and maintenance expenditures. The issuance of short-term instruments such as revenue, tax, or bond anticipation notes is excluded from this limitation.
 - C.** Capital improvements will be financed primarily through user fees, service charges, assessments, special taxes, or developer agreements when benefits can be specifically attributed to users of the facility.
 - D.** The City recently passed a second bond election for \$10,000,000 to preserve Open Space in Park City. This bond was the second general obligation bond passed in five years and represents the second general obligation bond passed by the city for Open Space with an approval rate of over 80 percent, the highest approval of any Open Space Bond in the United States.
 - E.** The City will use the following criteria to evaluate pay-as-you-go versus long-term financing for capital improvement funding:
 - 1.** Factors That Favor Pay-As-You-Go:
 - a.** When current revenues and adequate fund balances are available or when project phasing can be accomplished.
 - b.** When debt levels adversely affect the City's credit rating.
 - c.** When market conditions are unstable or present difficulties in marketing.
 - 2.** Factors That Favor Long-Term Financing:
 - a.** When revenues available for debt service are deemed to be sufficient and reliable so that long-term financing can be marketed with investment grade credit ratings.
 - b.** When the project securing the financing is of the type which will support an investment grade credit rating.
 - c.** When market conditions present favorable interest rates and demand for City financing.
 - d.** When a project is mandated by state or federal requirements and current revenues and available fund balances are insufficient.
 - e.** When the project is immediately required to meet or relieve capacity needs.
 - f.** When the life of the project or asset financed is 10 years or longer.

POLICIES & OBJECTIVES

PART III - ASSET MANAGEMENT POLICY

A. Purpose

The objective of the Asset Management Plan is to establish a fund and a fixed replenishment amount from operations revenues to that fund from which the City may draw for capital replacements and improvements on existing structures. The fund should be sufficient to ensure that assets are effectively and efficiently supporting the operations and objectives of the City. The Asset Management Plan is an integral part of the City's long-term plan to maintain and replace the City's primary assets in a fiscally responsible manner.

Goals of the Program:

1. Protect assets
2. Prolong the life of systems and components
3. Improve the comfort of building environments
4. Prepare for future needs

B. Management

A project is designated in the Five-year capital plan to which annual contributions are made from the General Fund for asset management. The amount to be contributed should be based on a 10-year plan, to be updated every fifth year, which outlines the anticipated replacement and repair needs for each of the City's major assets. In addition, 0.5 percent of the value of each of the major assets should be contributed annually to the project. The unspent contributions will carry forward in the budget each year, with the interest earned on that amount to be appropriated to the project as well.

A project manager will be appointed by the City Manager, with the responsibility of monitoring the progress of the fund, assuring a sufficient balance for the fund, controlling expenditures out of the fund, managing scheduled projects and associated contracts, making necessary budget requests, and updating the 10-year plan. In addition, a standing committee should be formed consisting of representatives from Public Works, Budget, Debt & Grants, and Sustainability which will convene only to resolve future issues or disputes involving this policy, requests for funding, or the Asset Management Plan in general.

C. Accessing Funds

When funds need to be accessed, a request should be turned in to the project manager. If the expense is on the replacement schedule as outlined in the 10-year plan or is a reasonably related expense under \$10,000 (according to the discretion of the project manager), the project manager should approve it. Otherwise, the Asset Management Committee should be convened to consider the request and decide whether it is an appropriate use of funds.

Requests that should require approval of the Asset Management Committee include:

POLICIES & OBJECTIVES

1. Expenses not anticipated in the 10-year plan, which are in excess of \$10,000.
2. Upgrades in technology or quality
3. Renovations, additions, or improvements that incorporate non-existing assets

PART IV - NEIGHBOURHOOD CIP REQUESTS POLICY

Staff will use this policy for considering and prioritizing CIP requests from Park City neighborhood and business districts.

A. Submission of petition to the Executive Office

1. Must be from a representative number of households/businesses of a given subdivision, business district, or a registered owners association. Accurate contact information and names of each petitioner must be provided along with designation of one primary contact person or agent.
2. Define Boundary - Who does the petition represent? Is it inclusive to a specific neighborhood or business district? Explain why assessment area should be limited or expanded.
3. Define issues - What is being requested?
4. Deadline – In order to be considered for the upcoming fiscal year, the petition must be submitted by the end of the calendar year.

B. Initial Internal Review

1. Identify staff project manager.
2. Present petition to Traffic Calming & Neighborhood Assessment Committee. Meeting called within one month of petition being submitted.
3. Define and verify appropriate, basic levels of service are being provided. If they are not, provide:
 - a. Health, safety, welfare
 - b. Staff's available resources and relative workload
 - c. Minimum budget thresholds not exceeded (below \$20k pre-budgeted – no council approval needed)
4. Define enhanced levels of service that are requested. Are these consistent with Council goals and priorities? If so, continue to step # 3.

C. Initial Communication to Council (Managers Report)

1. Inform Council of request for assistance - outlines specific issues/requests.
2. Inform Council of any basic service(s) Staff has begun to provide.
3. No input or direction from Council will be requested at this time.

POLICIES & OBJECTIVES

D. Comprehensive Internal Review

1. Assemble background/history & existing conditions. Identify all participants, relevant City ordinances, approval timeline, other pertinent agreements/studies & factors, etc.
2. Criteria to analyze request - What should be done and with what rationale?
 - a. Verify requested services are consistent with Council goals and priorities.
 - b. Cost/Benefit Analysis - Define budgetary implications of providing Enhanced level of services:
 - i. Define need & costs for any additional technical review
 - ii. Define initial capital improvement costs
 - iii. Define annual, ongoing maintenance and operational costs
 - iv. Gather input from City department identified as responsible for each individual item as listed
 - v. Identify available resources & relative workload

E. Initiate Public Forum (Applicant & Staff partnership)

1. Neighborhood meeting(s) - Create consensus from petitioner and general public
2. Identify issues and potential solutions:
 - a. Identify what we can accomplish based on funding availability
 - b. Use cost/benefit analysis to prioritize applicant's wish list
 - c. Funding partner – any district that receives “enhanced” levels of service should be an active participant in funding or, participate in identification of a funding source other than City budget
3. Identify agreeable solutions suited for recommendation for funding assistance

F. Communication to Council (Work Session or Managers Report)

1. Receive authorization for technical review - using “outside” consultants if necessary
2. Identify prioritized project wish list (unfunded)
3. Identify funding source for each item; or move to CIP committee review as “yet to be funded project” for prioritization comparison
4. Council decision whether or not to include in budget
5. Spring of each year, consistent with budget policies of reviewing all new requests at once.

CHAPTER 4 - INTERNAL SERVICE POLICY

PART I - HUMAN RESOURCE MANAGEMENT

- A.** The City will manage the growth of the regular employee work force without reducing levels of service or augmenting ongoing regular programs with Seasonal employees, except as provided in sections E and F below.
- B.** The budget will fully appropriate the resources needed for authorized regular staffing and limit programs to the regular staffing authorized.
- C.** Staffing and contract service cost ceilings will limit total expenditures for regular employees, Part-time Non-Benefited employees, Seasonal employees, and independent contractors hired to provide operating and maintenance services.
- D.** Regular employees will be the core work force and the preferred means of staffing ongoing, year-round program activities that should be performed by City employees, rather than independent contractors. The City will strive to provide competitive compensation and benefit schedules for its authorized regular work force. Each regular employee will do the following:
 - 1.** Fill an authorized regular position.
 - 2.** Receive salary and benefits consistent with the compensation plan.
- E.** To manage the growth of the regular work force and overall staffing costs, the City will follow these procedures:
 - 1.** The City Council will authorize all regular positions.
 - 2.** The Human Resources Department will coordinate and approve the hiring of all Full-time Regular, Part-time Non-Benefited, and Seasonal employees.
 - 3.** All requests for additional regular positions will include evaluations of the following:
 - a.** The necessity, term, and expected results of the proposed activity.
 - b.** Staffing and materials costs including salary, benefits, equipment, uniforms, clerical support, and facilities.
 - c.** The ability of private industry to provide the proposed service.
 - d.** Additional revenues or cost savings that may be realized.
 - 4.** Periodically, and prior to any request for additional regular positions, programs will be evaluated to determine if they can be accomplished with fewer regular employees.
- F.** Part-time Non-Benefited and Seasonal employees will include all employees other than regular employees, elected officials, and volunteers. Part-time Non-Benefited and Seasonal employees will augment regular City staffing only as extra-help employees. The City will encourage the use of Part-time Non-Benefited and Seasonal employees to meet

POLICIES & OBJECTIVES

peak workload requirements, fill interim vacancies, and accomplish tasks where less than regular, year-round staffing is required.

- G.** Contract employees will be defined as temporary employees with written contracts and may receive approved benefits depending on hourly requirements and length of contract. Generally, contract employees will be used for medium-term projects (generally between six months and two years), programs, or activities requiring specialized or augmented levels of staffing for a specific period of time. Contract employees will occasionally be used to staff programs with unusual operational characteristics or certification requirements, such as the golf program. The services of contract employees will be discontinued upon completion of the assigned project, program, or activity. Accordingly, contract employees will not be used for services that are anticipated to be delivered on an ongoing basis except as described above.
- H.** The hiring of Seasonal employees will not be used as an incremental method for expanding the City's regular work force.
- I.** Independent contractors will not be considered City employees. Independent contractors may be used in the following two situations:
 - 1.** Short-term, peak work load assignments to be accomplished through the use of personnel contracted through an outside temporary employment agency (OEA). In this situation, it is anticipated that the work of OEA employees will be closely monitored by City staff and minimal training will be required; however, they will always be considered the employees of the OEA, and not the City. All placements through an OEA will be coordinated through the Human Resources Department and subject to the approval of the Human Resources Manager.
 - 2.** Construction of public works projects and the provision of operating, maintenance, or specialized professional services not routinely performed by City employees. Such services will be provided without close supervision by City staff, and the required methods, skills, and equipment will generally be determined and provided by the contractor.

PART II - PROGRAM AND RESOURCE ANALYSIS

(Note – The Program and Resource Analysis was completed in FY 2002. The following information constitutes the final report and includes all of the major recommendations. It is included in the Policies and Objectives as a guide for future decisions.)

The City Council has financial planning as a top priority. This goal includes “identifying and resolving financial problems before, rather than after, they occur.” During the FY2001 budget process, Council directed staff to conduct a citywide analysis of the services and programs the City offers. The purpose of the Program and Resource Analysis is to provide a basis for understanding and implementing long-term financial planning for Park City Municipal Corporation (PCMC). The study has and will continue to inform the community of the fiscal

POLICIES & OBJECTIVES

issues facing the City and to provide Council and the community with tools to help make critical policy decisions for Park City's future.

The Program and Resource Analysis was split into six topics, with an employee task force responsible for each topic. In total, more than 40 employees volunteered and participated in the analysis, representing every department in the City. Each task force included about six employees and was chaired by a senior or mid-manager.

The Employee Steering Committee (ESC) was formed to coordinate with the various committees to insure no overlap occurred and to provide assistance in reviewing policy recommendations. In addition to employees of PCMC, members of the Citizens Technical Advisory Committee (CTAC) and of the City Council Liaison Committee (CCLC) were instrumental with the study.

CTAC consists of three representatives from the community to examine staff recommendations and to be a link between staff and the citizens of Park City. At the time of the original study this group worked with Program Service Level and Expenditure Committee (SLAC), the Recreation Report, and ESC. They advised these groups by providing an outside professional perspective that enriched discussions and add private sector insight. Since that time Council has continued to use the expertise of CTAC. Staff recommends that when appropriate, Council should appoint technical committees such as CTAC to assist with projects and analysis.

The CCLC was made up of two City Council members who served as liaisons between the City Council and the ESC. They attended ESC meetings and were able to comment and question the various group representatives on the ESC.

The six topics covered by this study are outlined and summarized below.

Resort Economy and General Plan Element (A)

This group examined the local economy and how it affects municipal finances and presented an update of the City General Plan.

Program Service Levels and Expenditures (B)

This group assessed the services, programs, and departments to analyze citywide increases in costs as they relate to the growth in the economy. It identified the services provided by Park City. After the analysis, the group was able to provide City Council with information regarding the level and scope of services provided by the City in the past and present, so as to change future expenditure patterns to better meet the needs of the City. (This particular analysis was instrumental in the development of Park City's current Performance Measurement program.)

Revenues and Assets (C)

This group examined PCMC's current and potential revenue sources. To do this analysis, it reviewed long-range revenue forecasts and policies and considered how the city could use its assets to maximize output. Some of the specific areas it looked at were taxes, economic impacts from special events, and general fund services fees.

POLICIES & OBJECTIVES

Capital Improvement Program (CIP) (D)

This group reviewed all the CIP project funding. It determined whether current project priorities that were identified through a comprehensive public prioritization process in 1999 are still appropriate. It ranked new projects to be added to the CIP and identified projects to be completed prior to the Olympics.

Intergovernmental Programs (E)

This group focused on the current and potential interactions of PCMC with other agencies. It did the following: (1) examined how well the interlocal agreements worked and about developing guidelines for such agreements, (2) determined whether PCMC should combine services and functions, and (3) addressed the creation of a policy that establishes a process for grants application and administration.

Non-Departmental/Interfund (F)

This group had two primary tasks. The first was to review the interaction between different City funds, which resulted in participation on the Recreation Fund Study Subcommittee. The second was to be responsible for making a recommendation to the City Manager regarding the two-year pay plan.

The Steering Committee for the Program and Resource Analysis recommended that the Council consider the following conclusions and policy recommendations as part of the budget process. The findings were subsequently included as a permanent part of the Budget Document and will continue to serve as guidance for future decisions.

A. Resort Economy and General Plan Element

Resort Economy: Wikstrom Economic & Planning Consultants conducted a study in 2000 showing that Park City is indeed a resort economy and receives more in revenues from tourism than it spends on tourists. The Wikstrom Report states the following (the report was updated in 2003 and reflects current figures):

Tourist-related revenues already outpace tourist-related expenditures in Park City, even without increasing tourist revenue streams. Our analysis indicates that visitors generate roughly 71 percent of all general fund revenues (not including interfund transactions), while roughly 40 percent of general fund expenditures are attributable to tourists. Therefore, based on information provided by the Utah League of Cities and Towns, Park City currently expends roughly \$3,561 for each existing full-time resident for selected services. Seventy one percent of this revenue, or \$2,528 per capita, is attributable to tourists, while forty percent, or \$1,424 goes to tourist-related costs, leaving a net gain of \$1,104 per capita that pays for activities that are not tourist-related. This benefit is seen in such areas as road maintenance, snow removal, libraries, technology and telecommunications, community and economic development, police services and golf and recreation programs. With an estimated population of 8,500 persons, Park City receives a direct net benefit of nearly \$9 million from tourism.

POLICIES & OBJECTIVES

Staff recommends Council take actions that preserve or enhance Park City's resort economy.

B. Program Service Levels and Expenditures

1. New/growth related service levels: Provision of new/growth related services should be offset with new or growth related revenues or a corresponding reduction in service costs in other areas.
2. Fee Dependent Services: If fees do not cover the services provided, Council should consider which of the following actions to take: (1) reduce services; (2) increase fees; or (3) determine the appropriate subsidy level of the General Fund.
3. Consider all requests at once: Council should consider requests for service level enhancements or increases together, rather than in isolation.
4. Consider ongoing costs associated with one-time purchases/expenditures: Significant ongoing costs, such as insurance, taxes, utilities, and maintenance should be determined before an initial purchase is made or a capital project is constructed. Capital and program decisions should not be made until staff has provided a five-year analysis of ongoing maintenance and operational costs.
5. Re-evaluate decisions: Political, economic, and legal changes necessitate reevaluation to ensure Council goals are being met. Staff and Council should use the first year of the two-year budget process to review programs.
6. Analyze the people served: With a changing population, staff should periodically reassess the number of people (permanent residents' verses visitor population) served with each program.
7. Evaluate the role of boards and commissions relating to service levels: The City Council should encourage boards and commissions to consider the economic impacts of recommendations and incorporate findings into policy direction.
8. New service implementation: Prior to implementing a new service, the City Council should consider a full assessment of staffing and funding requirements.
9. Provide clear City Council direction: City Council should achieve a clear consensus and provide specific direction before enhancing or expanding service.
10. Benchmarking and performance measurement: The City should strive to measure its output and performance. Some departments have established performance measures.

C. Revenues and Assets

1. Building and Planning Fees: Staff has identified revenues that can be increased, and recommends increasing building and planning fees this year.
2. Sewer Franchise Fee: Staff recommends imposing a franchise fee on the sewer district. The City can charge up to a 6 percent franchise fee on the sewer district.
3. Other revenues: Staff has identified the following as additional General Fund revenues, but does not recommend an increase at this time (Transit Room Tax, Sales Tax, and Property Tax).
4. Special Events: Staff does not recommend increasing fees for special events.

POLICIES & OBJECTIVES

5. Assets: Although Staff identified assets that could be sold; it does not recommend a sale of assets at this time.

D. Capital Improvement Program

1. Prioritized capital projects: Council should adopt the prioritized capital projects during the budget process.
2. Project manager for each capital project: Staff recommends each capital project to be assigned to a project manager at the manager level (unless otherwise directed).
3. Peer review: Staff recommends managers and related agencies offer appropriate peer review to identify and to plan for operating costs before projects are taken to Council.
4. Value Engineering: Staff recommends maintaining a dialogue with suppliers, contractors, and designers to ensure cost-effective projects.
5. Projects with a possible art component: Staff recommends the project manager to determine the necessity, selection, and placement of art on a project by project basis as funding, timing, complexity, and appropriateness may warrant.

E. Intergovernmental Programs

1. Regional Transit: The City should participate in the development of a regional transit action plan.
2. Recreation MOU: The City should decide whether to renew the Memorandum of Understanding with Snyderville Basin Recreation District or to discontinue it.
3. Communications: Staff recommends the decision of whether to combine Park City's and Summit County's communications systems be postponed until a decision on the City's role in the Countywide Communications Study is made.
4. Grants Policy: Staff recommends Council adopts a budget policy, outlining a comprehensive grants process that insures continuity in grants administration and access to alternative sources of funding.

F. Non-Departmental/Interfund

1. Employee Compensation Plan: Staff recommends Council adopt the pay plan as presented in this budget.
2. Recreation Fund: Staff endorses the findings and recommendations of the Recreation Analysis completed in February 2001.
3. Water Fund: Staff recommends a focus group be formed in the near future to research the feasibility of implementing a franchise tax on water usage.
4. Self Insurance Fund: Staff recommends leaving the reserve as it currently is, but consider using the reserve fund to pay insurance premiums, rather than using interfund transfers from each of the operating budgets. This recommendation has been implemented.

POLICIES & OBJECTIVES

G. Recreation Analysis

1. Fund Structure: The Wikstrom Report recommends continuing to use the enterprise fund if cost allocation procedures are established that clearly track the use of subsidy monies and individual program costs.
2. Indirect Costs: The Wikstrom Report recommends further evaluation of indirect costs, since present accounting methods do not clearly do so.
3. Adult Programs: The report identified adult programs as an area where policy direction should be received. Specifically, should all adult programs be required to cover their direct costs and indirect costs? Should all adult programs be held to the same standard of cost recovery, or should some programs be required to recover a higher level of costs than others? What level of subsidy is appropriate, on a per user basis, for adult programs? At what point should an existing adult program be eliminated? What criteria should be used in this decision?
4. CTAC Adult Programming: CTAC questioned the practice of subsidizing adult programs. A recommendation came forward from that group suggesting that all youth activities be moved into the General Fund with adult programs remaining in the enterprise fund without a subsidy.
5. Youth Programs: Should all youth programs be held to the same standard of cost recovery, or should some programs be required to recover a higher level of costs than others? What level of subsidy is appropriate, on a per user basis, for youth programs? Is the City willing to subsidize indirect costs of SBRD youth participants in order to increase the quality of life for Park City youth? At what point should an existing youth program be eliminated? What criteria should be used in this decision? Should all youth programs be held to the same standard or should there be a different standard for team sports as opposed to individual sports such as tennis or swimming?
6. Potential Revenue and Capital Funding Alternatives: Currently capital replacement of the Recreation Facility is funded with an unidentified revenue source. Wikstrom posed several policy questions intended to more fully understand this issue, such as the following: Is the City willing to institute a municipal transient room tax with a portion of the revenues dedicated to funding recreation? Is the City willing to request an increase in the resort tax to the legal limit of 1.5 percent, which is a ballot issue and requires voter approval? Is the City willing to request voter approval for a general obligation bond in the amount of roughly \$2 million?

H. Miscellaneous Analysis

1. A comprehensive analysis on the Water Fund is currently underway. The study includes a rate study and fee analysis. The intent of the study is to insure the City has the ability to provide for the present and future water needs (This analysis was updated in 2003 and again in 2004. The City Manager's recommended budget for FY 2005 will incorporate changes to the Water Fund as a result.)
2. Analyses to establish market levels and to study the financial condition of the Golf Fund were conducted in 2000 and 2001. An evaluation of the fund by Staff

POLICIES & OBJECTIVES

in spring 2004 revealed that additional changes to fees and expenditures are necessary. Staff will also conduct an in-depth analysis of the course and its operations (including a discussion of the course's underlying philosophy) beginning later this summer.

PART III - COST ALLOCATION PLAN

The City has developed a Cost Allocation Plan detailing the current costs of services to internal users (e.g., fees, rates, user charges, grants, etc.). This plan was developed in recognition of the need to identify overhead or indirect costs, allocated to enterprise funds and grants and to develop a program which will match revenue against expenses for general fund departments which have user charges, regulatory fees, licenses, or permits. This plan will be used as the basis for determining the administrative charge to enterprise operations and capital improvement projects.

Anticipated future actions include the following:

- A.** Maintain a computerized system (driven from the City's budget system) that utilizes the basic concepts and methods used in cost allocation plans.
- B.** Fine-tune the methods of cost allocation to ensure the fair and equitable distribution of cost.
- C.** Develop guidelines for the use and maintenance of the plan.
 - 1.** Long Range Capital Improvement Plan
 - a.** Project identification and prioritization
 - b.** CIP financing plan
 - 2.** Rate and fee increases
 - 3.** Other related and contributing plans and policies
 - a.** Water Management
 - b.** Flood Management
 - c.** Parking Management

CHAPTER 5 - CONTRACTS & PURCHASING POLICY

PART I - PUBLIC SERVICE CONTRACTS (AMENDED JUNE 2004)

As part of the budget process, the City Council appropriates funds to contract with organizations offering services consistent with the needs and goals of the City. Depending upon the type of service category, payment terms of the contracts may take the form of cash payment and/or offset fees or rent relating to City property in exchange for value-in-kind services. The use of the public service contracts will typically be for specific services rendered in an amount consistent with the current fair market value of said services.

A. Public Service Fund Distribution Criteria

In order to be eligible for a public service contract in Fund Categories 1-3, organizations must meet the following criteria:

1. **Criterion 1: Accountability and Sustainability of Organization** - The organization must have the following:
 - a. Quantifiable goals and objectives.
 - b. Non-discrimination in providing programs or services.
 - c. Cooperation with existing related programs and community service.
 - d. Compliance with the City contract.
 - e. Federally recognized not-for-profit status.
2. **Criterion 2: Program Need and Specific City Benefit** - The organization must have the following:
 - a. A clear demonstration of public benefit and provision of direct services to City residents.
 - b. A demonstrated need for the program or activity. Special Service Funds may not be used for one-time events, scholarship-type activities or the purchase of equipment.
3. **Criterion 3: Fiscal Stability and Other Financial Support** - The organization must have the following:
 - a. A clear description of how public funds will be used and accounted for
 - b. Other funding sources that can be used to leverage resources.
 - c. A sound financial plan that demonstrates managerial and fiscal competence.
 - d. A history of performing in a financially competent manner.
4. **Criterion 4: Fair Market Value of the Services** - The fair market value of services included in the public service contract should equal or exceed the total amount of compensation from the City unless outweighed by demonstrated intangible benefits.

B. Total Public Service Fund Appropriations

POLICIES & OBJECTIVES

The City may appropriate up to 1 percent of the City's total budget for public service contracts for the Special Service Contract and Rent Contribution Categories described below. In addition, the City appropriates specific dollar amounts from other funds specifically related to Historic Preservation as described below.

C. Fund Categories and Percentage Allocations

For the purpose of distributing Public Service Funds, public service contracts are placed into the following categories:

- 1. Special Service Contracts**
 - a. Youth Programming
 - b. Victim Advocacy/Legal Services
 - c. Arts
 - d. Health
 - e. Affordable Housing/Community Services
 - f. Recycling
 - g. History/Heritage
 - h. Information and Tourist Services
- 2. Rent Contribution**
- 3. Historic Preservation**

A percentage of the total budget (which shall not exceed 1 percent) is allocated for contracts in the Special Service Contract and Rent Contribution categories by the City Council. A specific dollar amount is allocated to Historic Preservation based on funds available from the various Redevelopment Agencies.

The category percentage allocation does not vary from year-to-year. However, as the City's budget fluctuates (up or down) due to economic conditions, the dollar amounts applied to each category may fluctuate proportionally. Unspent fund balances at the end of a year will not be carried forward to future years. It is the intent of the City Council to appropriate funds for specific ongoing community services and not fund one-time projects or programs.

D. Special Service Contracts

A portion of the budget will be designated for service contracts relating to services that would otherwise be provided by the City. Special services that fall into this category would include, but not be limited to the following: youth programming, victim advocacy/legal services, arts, health, affordable housing/community services, recycling, history/heritage, information and tourist services, and minority affairs. To the extent possible, individual special services will be delineated in the budget.

Service providers are eligible to apply for a special service contract every biennial budget process. The City will award special service contracts through a competitive bid process administered by the Service Contract Subcommittee and City Staff. The City reserves the right to accept, reject, or rebid any service contracts that are not deemed to meet the needs of the community or the contractual goals of the service contract.

POLICIES & OBJECTIVES

Each special service provider will have a special service contract with a term of two years. Half of the total contract amount will be available each year. Eighty percent of each annual appropriation will be available at the beginning of the fiscal year, with the remaining 20 percent to be distributed upon demonstration through measures (quality and quantity) that the program has provided public services meeting its goals as delineated in the public service contract. The disbursement of all appropriations will be contingent upon council approval. Special service providers will be required to submit current budgets and evidence of contract compliance (as determined by the contract) by March 31 of the first contract year.

The City reserves the right to appoint a citizen's task force to assist in the competitive selection process. The task force will be selected on an ad hoc basis by the Service Contract Subcommittee.

All special service contract proposals must be consistent with the criteria listed in this policy, in particular criterion 1-4.

Youth Contracts: In addition to the above listed criteria, proposals for Youth Programming must meet the following requirements: (1) Provide a service to or enhancement of youth programs in the Park City community; and (2) Constitute a benefit to Park City area youth, community interests, and needs. Youth Programming funds must be used to benefit Park City area youth Citywide; this may be accomplished through one service contract or by dividing the funds between several contracts.

Deadlines: All proposals for Special Service Contracts must be received no later than March 31. A competitive bidding process conducted according to the bidding guidelines of the City may set forth additional application requirements. If there are unallocated funds, extraordinary requests may be considered every six months during the two-year budget cycle, unless otherwise directed by Council.

Extraordinary requests received after this deadline must meet all of the following criteria to be considered:

1. The request must meet all of the normal Public Service Fund Distribution Criteria and qualify under one of the existing Special Service Contract categories;
2. The applicant must show that the requested funds represent an unexpected fiscal need that could not have been anticipated before the deadline; and
3. The applicant must demonstrate that other possible funding sources have been exhausted.

E. Rent Contribution

A portion of the Special Service Contract funds will be used as a rent contribution for organizations occupying City-owned property and providing services consistent with

POLICIES & OBJECTIVES

criterion 1-4 pursuant to the needs and goals of the City. To the extent possible, individual rent contributions will be delineated in the budget. Rent contributions will usually be memorialized by a lease agreement with a term of five years or less, unless otherwise approved by City Council.

The City is required to make rent contributions to the Park City Building Authority for buildings that it occupies. Qualified Organizations may enter into a lease with the City to occupy City space at a reduced rental rate pursuant to criterion 1-4. The difference between the reduced rental rate and the rate paid to the Park City Building Authority will be funded by the rent contribution amount. Rent Contribution lease agreements will not exceed five years in length unless otherwise directed by the City Council. Please note that this policy only applies when a reduced rental rate is being offered. This policy does not apply to lease arrangements at "market" rates.

F. Historic Preservation

Each year, the City Council may appropriate a specific dollar amount relating to historic preservation. The City Council will appropriate the funding for these expenditures during the annual budget process. The funding source for this category is the Lower Park Avenue and Main Street RDA. The disbursement of the funds shall be administered pursuant to applications and criteria established by the Planning Department, and awarded by the City Council consistent with UCA § 17A-3-1303, as amended. In instances where another organization is involved, a contract delineating the services will be required.

G. Exceptions

Rent Contribution and Historic Preservation funds will be appropriated through processes separate from the biennial Special Service Contract process and when deemed necessary by City Council or its designee.

The Service Contract Sub-Committee has the discretion as to which categories individual organizations or endeavors are placed. Any percentage changes to the General Fund categories described above must be approved by the City Council. All final decisions relating to public service funding are at the discretion of the City Council.

Nothing in this policy shall create a binding contract or obligation of the City. Individual Service Contracts may vary from contract to contract at the discretion of the City Council. Any award of a service contract is valid only for the term specified therein and shall not constitute a promise of future award. The City Council reserves the right to reject any and all proposals, and to waive any technical deficiency at its sole discretion. Members of the City Council, the Service Contract Sub-Committee, and any Advisory Board, Commission or special committee with the power to make recommendations regarding Public Service Contracts are ineligible to apply for such Public Service Contracts, including historic preservation funds. City Departments are also ineligible to apply for Public Service Contracts. The ineligibility of Advisory Board, Commission and special committee members shall only apply to the category of Public Service Contracts that such advisory Board, Commission and special committee provides recommendations

POLICIES & OBJECTIVES

to the City Council. All submittals shall be public records in accordance with government records regulations (“GRAMA”) unless otherwise designated by the applicant pursuant to UCA Section 63-2-308, as amended.

PART II - CONTRACTING AND PURCHASING POLICY

A. Purpose

These rules are intended to provide a systematic and uniform method of purchasing goods and services for the City. The purpose of these rules is to ensure that purchases made and services contracted are in the best interest of the public and acquired in a cost-effective manner.

Authority of Manager: The City Manager or designate shall be responsible for the following:

1. Ensure all purchases for services comply with these rules;
2. Review and approve all purchases of the City;
3. Establish and amend procedures for the efficient and economical management of the contracting and purchasing functions authorized by these rules. Such procedures shall be in writing and on file in the office of the manager as a public record;
4. Maintain accurate and sufficient records concerning all City purchases and contracts for services;
5. Maintain a list of contractors for public improvements and personal services who have made themselves known to the City and are interested in soliciting City business;
6. Make recommendations to the City Council concerning amendments to these rules.

B. Definitions

Building Improvement: The construction or repair of a public building or structure (Utah Code 11-39-101).

City: Park City Municipal Corporation and all other reporting entities controlled by or dependent upon the City's governing body, the City Council.

Contract: An agreement for the continuous delivery of goods and/or services over a period of time greater than 15 days.

CPI: The Consumer Price Index for All Urban Consumers as published by the Bureau of Labor Statistics of the United States Department of Labor.

Manager: City Manager or designee.

POLICIES & OBJECTIVES

Public Works Project: The construction of a park, recreational facility, pipeline, culvert, dam, canal, or other system for water, sewage, storm water, or flood control (Utah Code 11-39-101). "Public Works Project" does not include the replacement or repair of existing infrastructure on private property (Utah Code 11-39-101), or emergency work, minor alteration, ordinary repair, or maintenance necessary to preserve a public improvement (such as lowering or repairing water mains; making connections with water mains; grading, repairing, or maintaining streets, sidewalks, bridges, culverts or conduits).

Purchase: The acquisition of goods (supplies, equipment, etc.) in a single transaction such that payment is made prior to receiving or upon receipt of the goods.

C. General Policy

1. All City purchases for goods and services and contracts for goods and services shall be subject to these rules.
2. No contract or purchase shall be so arranged, fragmented, or divided with the purpose or intent to circumvent these rules.
3. City departments shall not engage in any manner of barter or trade when procuring goods and services from entities both public and private.
4. No purchase shall be contracted for, or made, unless sufficient funds have been budgeted in the year in which funds have been appropriated.
5. Subject to federal, state, and local procurement laws when applicable, reasonable attempts should be made to support Park City businesses by purchasing goods and services through local vendors and service providers.
6. All reasonable attempts shall be made to publicize anticipated purchases or contracts in excess of \$10,000 to known vendors, contractors, and suppliers.
7. All reasonable attempts shall be made to obtain at least three written quotations on all purchases of capital assets and services in excess of \$10,000.
8. When it is advantageous to the City, annual contracts for services and supplies regularly purchased should be initiated.
9. All purchases and contracts must be approved by the manager or their designee unless otherwise specified in these rules.
10. All contracts for services shall be approved as to form by the city attorney.
11. The following items require City Council approval unless otherwise exempted in these following rules:
 - a. All contracts (as defined) over \$20,000
 - b. All contracts and purchases awarded through the formal bidding process.
 - c. Any item over \$10,000 that is not anticipated in the current budget.
 - d. Accumulated "Change Orders" which would overall increase a previously approved contract by:
 - i. the lesser of 20% or \$20,000 for contracts of \$200,000 or less
 - ii. more than 10% for contracts over \$200,000.
12. Acquisition of the following Items must be awarded through the formal bidding process:

POLICIES & OBJECTIVES

- a. All contracts for building improvements over the amount specified by state code, specifically:
 - i. for the year 2003, \$40,000
 - ii. for each year after 2003, the amount of the bid limit for the previous year, plus an amount calculated by multiplying the amount of the bid limit for the previous year by the lesser of 3% or the actual percent change in the CPI during the previous calendar year.
 - b. All contracts for public works projects over the amount specified by state code, specifically:
 - i. for the year 2003, \$125,000
 - ii. for each year after 2003, the amount of the bid limit for the previous year, plus an amount calculated by multiplying the amount of the bid limit for the previous year by the lesser of 3% or the actual percent change in the CPI during the previous calendar year.
 - c. Contracts for grading, clearing, demolition or construction in excess of \$2,500 undertaken by the Community Redevelopment Agency.
- 13. The following items require a cost benefit analysis as defined by the Budget, Debt, and Grants Department before approved:
 - a. All contracts, projects and purchases over \$20,000
 - b. All contracts and purchases awarded through the formal bidding process.
 - c. Any item over \$10,000 that is not anticipated in the current budget process.

D. Exceptions

Certain contracts for goods and services shall be exempt from bidding provisions. The manager shall determine whether or not a particular contract or purchase is exempt as set forth herein.

- 1. Emergency contracts which require prompt execution of the contract because of an imminent threat to the safety or welfare of the public, of public property, or of private property; circumstances which place the City or its officers and agents in a position of serious legal liability; or circumstances which are likely to cause the City to suffer financial harm or loss, the gravity of which clearly outweighs the benefits of competitive bidding in the usual manner. The City Council shall be notified of any emergency contract which would have normally required their approval as soon as reasonably possible.
- 2. Projects that are acquired, expanded, or improved under the "Municipal Building Authority Act" are not subject to competitive bidding requirements.
- 3. Purchases made from grant funds must comply with all provisions of the grant.
- 4. Purchases from companies approved to participate in Utah State Division of Purchasing and General Services agreements and contracts and under \$100,000 are not subject to competitive bidding requirements.

POLICIES & OBJECTIVES

E. General Rules

1. **Purchases of Materials, Supplies and Services** are those items regularly purchased and consumed by the City. These items include, but are not limited to, office supplies, janitorial supplies, and maintenance contracts for repairs to equipment, asphalt, printing services, postage, fertilizers, pipes, fittings, and uniforms. These items are normally budgeted within the operating budgets. Purchases of this type do not require "formal" competitive quotations or bids.
2. **Purchases of Capital Assets** are "equipment type" items which would be included in a fixed asset accounting system having a material life of three years or more and costing in excess of \$5,000. These items are normally budgeted within the normal operating budgets. Purchases of this type do not require "formal" bids. All reasonable attempts shall be made to obtain at least three written quotations on all purchases of this type. A reasonable attempt will be made to notify any business with a Park City business license that, in the normal course of business, sells the equipment required by the City.
3. **Contracts for Professional Services** are usually contracts for services performed by an independent contractor, in a professional capacity, who produces a service predominately of an intangible nature. These include, but are not limited to, the services of an attorney, physician, engineer, accountant, architectural consultant, dentist, artist, appraiser or photographer. Professional service contracts are exempt from competitive bidding. The selection of professional service contracts shall be based on an evaluation of the services needed, the abilities of the contractors, the uniqueness of the service, and the general performance of the contractor. The lowest quote need not necessarily be the successful contractor. Usually, emphasis will be placed on quality, with cost being the deciding factor when everything else is equal. The manager shall determine which contracts are professional service contracts. Major professional service contracts (\$20,000 and over) must be approved by the City Council.
4. **Contracts for Public Improvements** are usually those contracts for the construction or major repair of roads, highways, parks, water lines and systems (i.e., Public Works Projects); and buildings and building additions (i.e. Building Improvements). Where a question arises as to whether or not a contract is for public improvement, the manager shall make the determination.
Minor public improvements (less than the amount specified by state code.): The department shall make a reasonable attempt to obtain at least three written competitive quotations. A written record of the source and the amount of the quotations must be kept. The manager may require formal bidding if it is deemed to be in the best interest of the City.
Major public improvements (greater than or equal to the amount specified by state code): Unless otherwise exempted, all contracts of this type require competitive bidding.
5. **Contracts for Professional Services, where the Service Provider is responsible for Public Improvements (Construction Manager / General Contractor "CMGC" Method)** are contracts where the owner contracts with a Construction Manager for services to construct public improvements. The CMGC contract is exempt from competitive bidding. The

POLICIES & OBJECTIVES

selection of CMGC contracts shall be based on an evaluation of the services needed, the abilities of the contractors, the uniqueness of the service, the cost of service, and the general performance of the contractor. The lowest quote need not necessarily be the successful contractor. Usually, emphasis will be placed on quality, with cost being the deciding factor when everything else is equal. The manager shall determine which contracts are CMGC contracts. Major CMGC contracts (over \$20,000) must be approved by the City Council. The selected CMGC will then implement all bid packages under a competitive bid requirement.

F. Bidding Provisions

1. **Bid Specifications:** Specifications for public contracts shall not expressly or implicitly require any product by any brand name or make, nor the product of any particular manufacturer or seller, unless the product is exempt by these regulations or the City Council.
2. **Advertising Requirements:** An advertisement for bids is to be published at least twice in a newspaper of general circulation, printed and published in the city and in as many additional issues and publications as the manager may determine, at least five days prior to the opening of bids. Advertising for bids relating to Class B and C road improvement projects shall be published in a newspaper of general circulation in the county at least once a week for three consecutive weeks.

All advertisements for bids shall state the following:

- a. The date and time after which bids will not be accepted;
 - b. The date that pre-qualification applications must be filed, and the class or classes of work for which bidders must be pre-qualified if pre-qualification is a requirement;
 - c. The character of the work to be done or the materials or things to be purchased;
 - d. The office where the specifications for the work, material or things may be seen;
 - e. The name and title of the person designated for receipt of bids;
 - f. The type and amount of bid security if required;
 - g. The date, time, and place that the bids will be publicly opened.
3. **Requirements for Bids:** All bids made to the city shall comply with the following requirements:
 - a. In writing;
 - b. Filed with the manager;
 - c. Opened publicly by the manager at the time designated in the advertisement and filed for public inspection;
 - d. Have the appropriate bid security attached, if required.
 4. **Award of Contract:** After bids are opened, and a determination made that a contract be awarded, the award shall be made to the lowest responsible bidder. "Lowest responsible bidder" shall mean the lowest bidder who has substantially complied with all prescribed requirements and who has not been disqualified as set forth herein. The successful bidder shall promptly execute a formal contract and, if required, deliver a bond, cashier's check, or certified check to the manager

POLICIES & OBJECTIVES

in a sum equal to the contract price, together with proof of appropriate insurance. Upon execution of the contract, bond, and insurance, the bid security shall be returned. Failure to execute the contract, bond, or insurance shall result in forfeit of the bid security.

5. **Rejection of Bids:** The manager or the City Council may reject any bid not in compliance with all prescribed requirements and reject all bids if it is determined to be in the best interest of the City.
6. **Disqualification of Bidders:** The manager, upon investigation, may disqualify a bidder if he or she does not comply with any of the following:
 - a. The bidder does not have sufficient financial ability to perform the contract;
 - b. The bidder does not have equipment available to perform the contract;
 - c. The bidder does not have key personnel available, of sufficient experience, to perform the contract;
 - d. The person has repeatedly breached contractual obligations with public and private agencies;
 - e. The bidder fails to comply with the requests of an investigation by the manager.
7. **Pre-qualification of Bidders:** The City may require pre-qualification of bidders. Upon establishment of the applicant's qualifications, the manager shall issue a qualification statement. The statement shall inform the applicant of the project for which the qualification is valid, as well as any other conditions that may be imposed on the qualification. It shall advise the applicant to notify the manager promptly if there has been any substantial change of conditions or circumstances which would make any statement contained in the pre-qualification application no longer applicable or untrue. If the manager does not qualify an applicant, written notice to the applicant is required, stating the reasons the pre-qualification was denied, and informing the applicant of his right to appeal the decision within five business days after receipt of the notice. Appeals shall be made to the City Council. The manager may, upon discovering that a pre-qualified person is no longer qualified, revoke pre-qualification by sending notification to the person. The notice shall state the reason for revocation and inform the person that revocation will be effective immediately.
8. **Appeals Procedure:** Any supplier, vendor, or contractor who determines that a decision has been made adversely to him, by the City, in violation of these regulations, may appeal that decision to the City Council. The complainant contractor shall promptly file a written appeal letter with the manager, within five working days from the time the alleged incident occurred. The letter of appeal shall state all relevant facts of the matter and the remedy sought. Upon receipt of the notice of appeal, the manager shall forward the appeal notice, his investigation of the matter, and any other relevant information to the City Council. The City Council shall conduct a hearing on the matter and provide the complainant an opportunity to be heard. A written decision shall be sent to the complainant.

POLICIES & OBJECTIVES

CHAPTER 6 - OTHER POLICY

PART I - DEBT MANAGEMENT

- A.** The City will not obligate the General Fund to secure long-term financing except when marketability can be significantly enhanced.
- B.** Direct debt will not exceed 2% of assessed valuation.
- C.** An internal feasibility analysis will be prepared for each long-term financing activity that analyzes the impact on current and future budgets for debt service and operations. This analysis will also address the reliability of revenues to support debt service.
- D.** The City will generally conduct financing on a competitive basis. However, negotiated financing may be used due to market volatility or the use of an unusual or complex financing or security structure.
- E.** The City will seek an investment grade rating (Baa/BBB or greater) on any direct debt and credit enhancements, such as letters of credit or insurance, when necessary for marketing purposes, availability, and cost-effectiveness.
- F.** The City will annually monitor all forms of debt, coincident with the City's budget preparation and review process, and report concerns and remedies, if needed, to the Council.
- G.** The City will diligently monitor its compliance with bond covenants and ensure its adherence to federal arbitrage regulations.
- H.** The City will maintain good communications with bond rating agencies regarding its financial condition. The City will follow a policy of full disclosure on every financial report and bond prospectus.

PART II - TRAFFIC CALMING POLICY (ADOPTED JULY 15, 2002)

The Traffic Calming Policy and adopted traffic calming programs will provide residents an opportunity to evaluate the requirements, benefits, and tradeoffs of using various traffic calming measures and techniques within their own neighborhood. The policy outlines the many ways residents, businesses and the City can work together to help keep neighborhood streets safe.

A. Goals

- 1. Improve the quality of life in neighborhoods
- 2. Improve conditions for pedestrians and all non-motorized movements
- 3. Create safe and attractive streets
- 4. Reduce accidents

POLICIES & OBJECTIVES

5. Reduce the impact of motorized vehicles within a neighborhood
6. Balance the transportation needs of the various land uses in and around a neighborhood
7. Promote partnerships with Summit County, UDOT, and all other agencies involved with traffic calming programs

B. Objectives

1. Encourage citizen involvement in traffic calming programs
2. Slow the speeds of motor vehicles
3. Improve the real and perceived safety for non motorized users of the street
4. Incorporate the preference and requirements of the people using the area
5. Promote pedestrian, cycle, and transit use
6. Prioritize traffic calming requests

C. Fundamental Principals

1. Reasonable automobile access should be maintained. Traffic calming projects should encourage and enhance the appropriate behavior of drivers, pedestrian, cyclists, transit, and other users of the public right-of-way without unduly restricting appropriate access to neighborhood destinations.
2. Reasonable emergency vehicle access must be preserved.
3. The City shall employ the appropriate use of traffic calming measures and speed enforcement to achieve the Policy objectives. Traffic calming devices (speed humps, medians, curb extensions, and others) shall be planned and designed in keeping with sound engineering and planning practices. The Public Works departments shall direct the installation and maintenance of traffic control devices (signs, signals, and markings) as needed to accomplish the project, in compliance with the municipal code and pertinent state and federal regulations.
4. To implement traffic calming programs, certain procedures shall be followed by the City in processing requests according to applicable codes and related policies within the limits of available resources. At a minimum, the procedures shall provide for:
 - a. A simple process to propose traffic calming measures
 - b. A system for staff to evaluate proposals
 - c. Citizen participation in program development and evaluation
 - d. Communication of any test results and specific findings to area residents and affected neighborhood organizations
 - e. Strong neighborhood support before installation of permanent traffic management devices
 - f. Using passive traffic controls as a first effort to solve most neighborhood speed problems
5. Time frames - All neighborhood requests will be acknowledged within 72 hours from the initial notification of the area of traffic concern. Following that, the time required by all parties involved will be dependent on the issue brought forward. It is expected that both City Staff and the requesting parties will act in a responsive and professional manner.

POLICIES & OBJECTIVES

D. Communication Protocols

Park City Municipal Corporation will identify a Traffic Calming Project Manager to facilitate the communications and program steps deemed appropriate. The Project Manager will be the point person for all communications with the requesting neighborhood and internally with a Traffic Calming Program Review Committee. The Traffic Calming Program Review Committee will evaluate and recommend the action steps to be taken. The Review Committee will be comprised of the following people:

1. Public Works Director
2. City Engineer
3. Police Department Representative - appointed by the Police Chief
4. Traffic Calming Project Manager - appointed by the Public Works Director

All coordination efforts, enforcement measures, and follow through responsibilities will be under the supervision of the Traffic Calming Project Manager.

E. Eligibility

All city streets are eligible to participate in a Traffic Calming Program. Any traffic management techniques desired to be used on Utah Department of Transportation (UDOT) owned streets must be approved by UDOT.

F. Funding Alternatives

1. 100% Neighborhood Funding
2. Capital Improvement Program
3. Neighborhood Matching Grants
4. City Traffic Calming Program Funds

G. Procedures

Phase I: Phase I consists of implementing passive traffic controls.

1. **Initiation:** Neighborhood complaint must include petition signed by at least 5 residents or businesses in the area to initiate Phase I of a traffic calming program.
2. **Phase I First Meeting:** Neighborhood meeting is held to determine goals of a traffic calming program, initiate community education, initiate staff investigation of non-intrusive traffic calming measures, discuss options, estimate of cost, timing, and process.
3. **Phase I Implementation:**
 - a. The Traffic Calming Program Review Committee reviews signing, striping, and general traffic control measures. Minimum actions include Residential Area signs, speed limit signs, review of striping, review of stop sign placement, review of turn restrictions, and review of appropriate traffic control devices.
 - b. Community watch program initiated. This program includes neighbors calling police to request increased speed limit enforcement, neighbors

POLICIES & OBJECTIVES

disseminating flyers printed by the City reminding the community to slow down, community watch for commercial or construction vehicles, etc.

- c. Targeted police enforcement will begin to include real time speed control.
4. **Phase I Evaluation:** Evaluation of Phase I actions will occur over a 3 to 9 month period. Evaluation will include visual observations by residents and staff.
5. **Phase I Neighborhood Evaluation Meeting:** Phase I evaluation meeting will be held to discuss results of Phase I. It will be important that the City staff and the current residents also contact the relevant property owners to obtain their opinions and thoughts prior to taking any next steps.

Phase II:

1. **Phase II Initiation:** Twenty-five percent (25%) of the residents within the proposed neighborhood area can request the initiation of Phase II.
2. **Define Neighborhood Boundary:** A neighborhood will include all residents or businesses with direct access on streets to be evaluated by Phase II implementation. Residents or businesses with indirect access on streets affected by Phase II implementation will be included in neighborhood boundary only at the discretion of staff.
3. **Phase II Data Collection and Ranking:** Staff performs data collection to evaluate and rank neighborhood problems and the ability to solve problems. Data collection will include the following and will result in a quantitative ranking.

POLICIES & OBJECTIVES

Criteria	Points	Basis Point Assignment
Speed data (48 hour)	30	Extent by which the 85 th percentile traffic speed exceeds the posted speed limit (2 points per 1 mph)
Volume data (48 hour)	25	Average daily traffic volumes (1 point per 100 vehicles, minimum of 500 vpd)
Accident data (12 month)	20	Accidents caused by speeding (8 points per accident)
Proximity to schools or other active public venues	5	Points assigned if within 300 feet of a school or other active public venue
Pedestrian crossing, bicycle routes, & proximity of pedestrian generators	5	Points assigned based on retail, commercial, and other pedestrian generators.
Driveway spacing	5	For the study area, if large spaces occur between driveways, 5 points will be awarded. If more than three driveways fall within a 100 foot section of the study area, no points will be provided.
No sidewalks	10	Total points assigned if there is no continuous sidewalk on either side of the road.
Funding Availability	50	50 points assigned if the project is in the CIP or 100% funding by the neighborhood. Partial funding of 50% or more by the neighborhood 25 points, partial funding of 10 to 50% by the neighborhood 10 points.
Years on the list	25	5 points for each year
Total Points Possible	175	maximum points available

4. **Phase II Implementation Recommendation:** The Traffic Calming Project Review Committee proposes Phase II traffic calming implementation actions and defines a project budget.
5. **Phase II Consensus Meeting:** A neighborhood meeting is held to present a Phase II implementation proposal including project budget, possible time frame, discuss temporary installation, etc. The estimated time frame is one to three years depending on funding availability.
6. **Phase II Petition:** Residents and businesses in neighborhood boundary are mailed/or hand delivered a petition by the City identifying Phase II actions, cost, and explanation of implications of vote. Petition provides ability to vote yes, no,

POLICIES & OBJECTIVES

or not return petition. Unreturned petitions count as no votes. Resident support for traffic calming is defined as 67 percent positive response. No more than four weeks is allowed for the return of a petition.

7. **Phase II Implementation:** Permanent installation will be implemented after the approval of funding by the City Council. Implemented actions will be continually monitored based on visual observation and accident data.
8. **Post Project Evaluation:** City staff will review impacts on traffic to determine if goals were met. Neighborhoods will have an opportunity to review data and provide comment.
9. **Removal (if required):** The Traffic Calming Program Review Committee will authorize removal of improvements upon receiving a petition showing 75 percent support by the neighborhood. Removal costs in all or part may be assessed to the defined neighborhood boundaries.

H. Traffic Management Devices (Definitions)

1. **Passive Controls** consist of traffic control mechanisms that are not self regulating. To be effective it is necessary for drivers to abide by traffic control devices.
 - a. Stop Signs - used to assign right-of-ways at intersections and where irremovable visibility restrictions exist.
 - b. Speed Limit Signs - sometimes installed as traffic calming mechanism. Numerous speed limit signs reinforce the posted speed.
 - c. Turn Prohibition Signs - used to prevent traffic from entering a street, thereby reducing traffic volumes.
 - d. Neighborhood Announcement Signs - used to advise the entering vehicles that they are moving through a particular type of neighborhood. Specific supplementary messages can also be placed here.
2. **Positive Physical Controls:**
 - a. Medians Islands - used to constrict travel lane width and provide an area for additional landscaping and signage.
 - b. Bulb-Outs (Chokers/Curb Extensions) - physical constrictions constructed adjacent to the curb at both intersections and mid-block locations making pedestrian crossings easier and space for additional landscaping and signage.
 - c. Speed Humps - are vertical changes in the pavement surface that force traffic to slow down in order to comfortably negotiate that portion of the street.
 - d. Chicanes - are a set of two or three landscaped curb undulations that extend out into the street. Chicanes narrow the street encouraging drivers to drive more slowly.
 - e. Traffic Circles and Roundabouts - circular islands located in the middle of street intersections that force traffic to deflect to the right, around a traffic island, in order to perform any movement through the intersection tending to slow the traffic speeds.
 - f. Rumble Strips - changes in the elevation of the pavement surface and/or changes in pavement texturing which are much less pronounced than speed humps.

POLICIES & OBJECTIVES

the level of services outlined in the special event contract and will remain in the budget only for the term of the contract.

C. Year to Year or One Time Events

For those events for which long term agreements do not exist the costs for providing services shall be estimated and included within Council's or the City Manager's review of the application. If through the approval process fees are waived these calculations will then serve as the justification for a one-time budget adjustment during the next budget process.

D. Funding Mechanisms for Special Event Budget Increases

The City uses a three tiered approach to fund special event services. Those three tiers are:

1. Special Event Fees
2. Economic Benefit Offset
3. Other General Fund Resources

E. Special Event Fees

Pre-approved fees will be set to recoup the incremental cost of providing the City services detailed in an event Master Festival or Special Event application. If an event requests and receives approval for a waiver of any or all fees, the City will first look to an Economic Benefit Offset to provide funding in lieu of the waived fees.

F. Economic Benefit Offset (EBO):

The economic benefit offset (EBO) of a given event can only be calculated for those events which are known to have a significant impact on sales tax collections and have at least one year of history to analyze. The EBO of an event is calculated using historic sales tax collection data to measure incremental sales tax growth attributable to that event. In the past Council has indicated a willingness to waive fees for up to half the incremental sales tax gained from major special events. The SEBC recommends that Council formally adopt this 50 percent waiver limit. If the Economic Benefit Offset is inadequate (on a fund specific basis) to offset waived fees, the City will then look to other General Fund sources to provide funding in lieu of waived fees.

G. Other General Fund Resources

When the economic benefit of a special event (on a fund specific basis) cannot be calculated or is inadequate to offset the amount of waived fees, the SEBC recommends the City identify other general fund sources to offset any waived fees. Staff will communicate available sources to Council or the City Manager when presenting Master Festival or Special Event applications that contain a fee waiver request.

FUND STRUCTURE

All City funds are accounted for in accordance with Generally Accepted Accounting Principles (GAAP).

General Fund

The General Fund is the principal fund of the City. The General Fund accounts for the normal recurring activities of the City (i.e., police, public works, community development, library, recreation, and general government). These activities are funded principally by user fees, and property, sales, and franchise taxes. Accounting records and budgets for governmental fund types are prepared and maintained on a modified accrual basis. Revenues are recorded when available and measurable. Expenditures are prepared and recorded when services or goods are received and the liabilities are incurred.

Enterprise Funds

The Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private businesses. Accounting records for proprietary fund types are maintained on an accrual basis. Budgets for all enterprise funds are prepared on a modified accrual basis. Depreciation is not budgeted for in the City's enterprise funds. Included are the following:

- Water Fund - Accounts for the operation of the City's water utilities, including debt service on associated water revenue bonds.
- Transportation and Parking Fund - Accounts for the operation of the City's public transportation (bus and trolley) system and parking programs.
- Golf Course Fund - Accounts for the operation of the City's golf course.

Debt Service Funds

Accounting records and budgets for all debt service funds are prepared on a modified accrual basis.

Park City General Long-Term Debt Service Fund

The fund accounts for the accumulation of money for the repayment of the 1988, 1993 and 1999 A, 2000, 2005, and 2008 General Obligation Bonds and the 1992 Excise Tax Revenue Bond (Class "C"). The sources of revenue are property and fuel tax.

Sales Tax Revenue Debt Service Fund

This fund accounts for the accumulation of money for the repayment of the 2005 Series A & B Sales Tax Revenue Bonds. The sources of revenue are sales tax, some RDA proceeds, and Parks and Public Safety impact fees.

Redevelopment Agency Debt Service Fund

This fund accounts for the accumulation of money for the repayment of 1997 Main Street refunding bonds and the series 1998 Lower Park Avenue Bonds. The principal source of revenue is property tax increment from the redevelopment area.

SUPPLEMENTAL

Municipal Building Authority Debt Service Fund

This fund accounts for the accumulation of money for the repayment of the 1990, 1994, and 1996 series Lease Revenue Bonds. Rent is transferred from other funds of the City that lease assets from the Municipal Building Authority.

Internal Service Funds

Accounting records for all internal service funds are prepared on an accrual basis. Budgets for all internal service funds are prepared on a modified accrual basis. Depreciation is not budgeted for in the City's internal service funds. The internal service funds are used to account for the financing and operation of services provided to various City departments and other governments on a cost-reimbursement basis. Included are the following:

- Fleet Fund - Accounts for the cost of storage, repair, and maintenance of City-owned vehicles.
- Equipment Replacement Fund - Accounts for the accumulation of resources for the future replacement of fixed assets through a rental charge-back system.
- Self-Insurance Fund - Accounts for the establishment of self-insured programs including Worker's Compensation, Unemployment Compensation, and liability insurance.

Capital Project Funds

Accounting records and budgets for all capital project funds are prepared and maintained on a modified accrual basis. The capital project funds are used to account for the construction of major capital projects not included in the proprietary funds. The Capital Improvement Fund is used to account for capital projects of the City's general government. The Municipal Building Authority and the Redevelopment Agency also have separate capital project funds. The City has undertaken a major prioritization process for its CIP projects. This budget reflects that prioritization.

THE PARK CITY PAY PLAN

Park City has a market-based pay philosophy. The Pay Plan attempts to ensure the uniform and equitable application of pay in comparison to the Utah and Colorado municipal employee market.

Every two years Park City compares its employee compensation data with approximately 30 communities from the Wasatch Front, the Colorado Municipal League, and Summit County (the Wasatch Compensation Group). Job positions are compared with similar positions or "benchmarks" to determine market pay for any given position. The City Manager chooses the metrics that determine how salaries should be set and defines a threshold at which positions should be reclassified.

Two employee committees are formed to review the benchmark data and make recommendations for reclassification to the City Manager. The Technical Committee compares job descriptions with benchmarks and forms a preliminary recommendation for reclassification based on market data. For positions with no benchmarks (internal equity positions), the Technical Committee will interview managers to determine their scope of responsibility and then forward its recommendations and internal equity interviews to the City Manager's Pay Plan Committee.

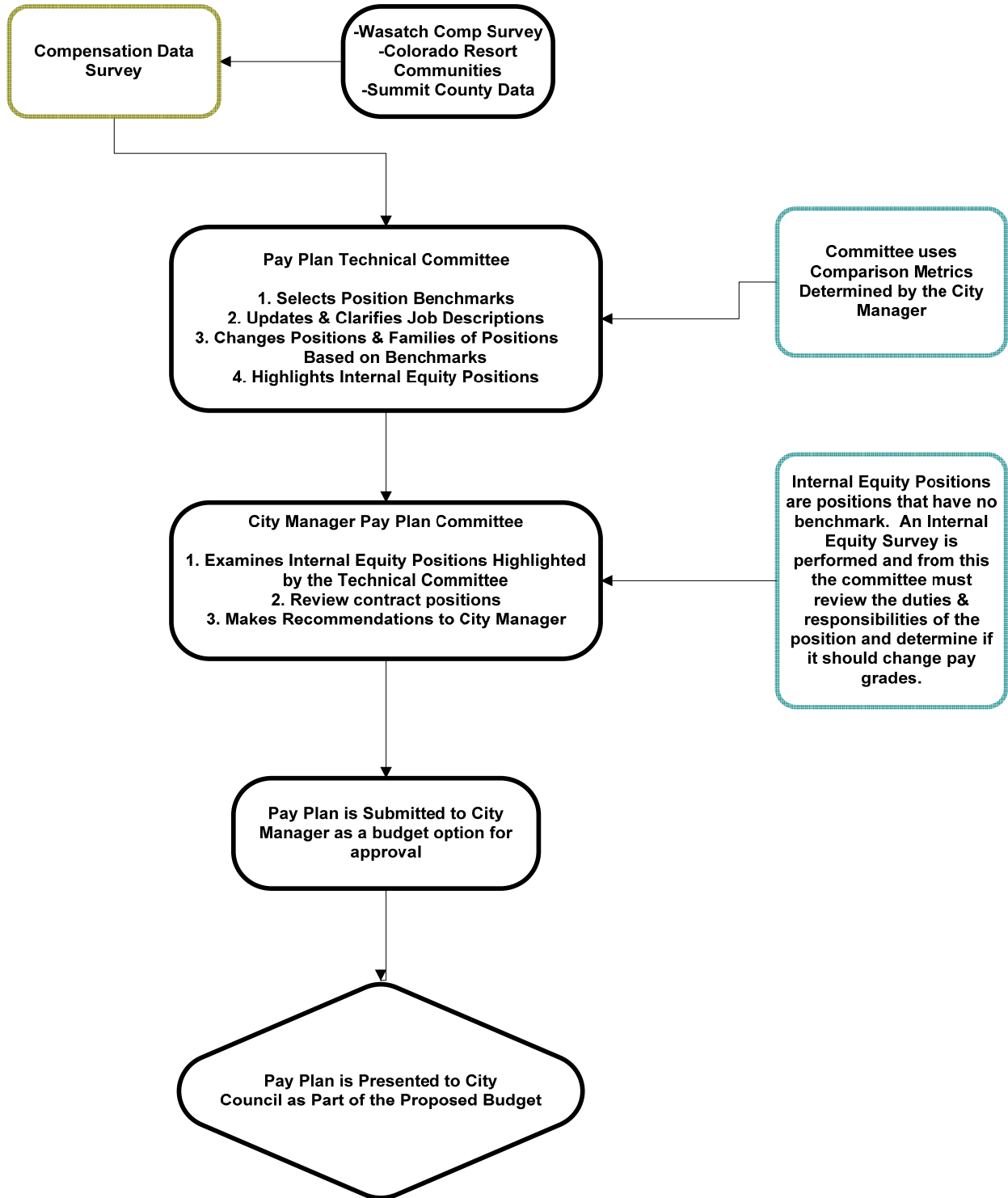
SUPPLEMENTAL

The Pay Plan Committee has three major responsibilities:

1. Determine where internal equity positions should fit in the Pay Plan,
2. Review the recommendations of the Technical Committee, and
3. Review existing Special Employment Agreements (contracts) to ensure proper classification and compliance with the City's administrative policies.

As the City's Pay Plan philosophy develops, it is critical that the City's compensation and reclassification policies are monitored and adjusted as appropriate. Of particular concern is how an employee moves to working level, eligibility for a performance bonus, and professional development within families of positions.

PAY PLAN PROCESS



SUPPLEMENTAL

Park City Pay Plan - FY 2009

Grade	Exempt		Non-Exempt		Part-Time	
	Entry	Working	Entry	Working	Entry	Working
1	\$25,000	\$33,134	\$7.25	\$9.31	\$7.25	\$9.31
2	\$29,443	\$39,075	\$7.55	\$10.34	\$7.55	\$10.34
3	\$32,773	\$43,405	\$8.32	\$11.42	\$8.32	\$11.42
4	\$36,934	\$49,197	\$9.21	\$12.71	\$9.21	\$12.71
5	\$40,576	\$55,203	\$9.88	\$14.01	\$9.88	\$14.01
6	\$43,697	\$63,240	\$10.92	\$15.31	\$10.92	\$15.31
7	\$46,818	\$71,400	\$11.96	\$16.78	\$11.96	\$16.78
8	\$56,182	\$81,098	\$12.48	\$19.16	\$12.48	\$19.16
9	\$67,626	\$89,142	\$13.53	\$22.66	\$13.53	\$22.66
10	\$72,828	\$96,757	\$16.65	\$25.57	\$16.65	\$25.57
11	\$82,260	\$104,040	\$21.85	\$29.13	\$21.85	\$29.13
12	\$93,526	\$112,200			\$22.44	\$30.00
13	\$107,171	\$129,540				
14	\$112,200	\$133,314				

Park City Pay Plan - FY 2010

Grade	Exempt		Non-Exempt		Part-Time	
	Entry	Working	Entry	Working	Entry	Working
1	\$25,500	\$33,796	\$7.25	\$9.50	\$7.25	\$9.50
2	\$30,032	\$39,857	\$7.70	\$10.55	\$7.70	\$10.55
3	\$33,428	\$44,273	\$8.49	\$11.65	\$8.49	\$11.65
4	\$37,673	\$50,181	\$9.39	\$12.96	\$9.39	\$12.96
5	\$41,387	\$56,307	\$10.08	\$14.30	\$10.08	\$14.30
6	\$44,571	\$64,505	\$11.14	\$15.62	\$11.14	\$15.62
7	\$47,754	\$72,828	\$12.20	\$17.11	\$12.20	\$17.11
8	\$57,305	\$82,720	\$12.73	\$19.54	\$12.73	\$19.54
9	\$68,979	\$90,925	\$13.80	\$23.12	\$13.80	\$23.12
10	\$74,285	\$98,692	\$16.98	\$26.08	\$16.98	\$26.08
11	\$83,905	\$106,121	\$22.29	\$29.71	\$22.29	\$29.71
12	\$95,396	\$114,444	\$22.84	\$31.11	\$22.44	\$30.00
13	\$109,315	\$132,131				
14	\$114,444	\$135,980				

Park City Pay Plan - FY 2011

Grade	Exempt		Non-Exempt		Part-Time	
	Entry	Working	Entry	Working	Entry	Working
1	\$25,500	\$33,796	\$7.25	\$9.50	\$7.25	\$9.50
2	\$30,032	\$39,857	\$7.70	\$10.55	\$7.70	\$10.55
3	\$33,428	\$44,273	\$8.49	\$11.65	\$8.49	\$11.65
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5	\$41,387	\$56,307	\$10.08	\$14.30	\$10.08	\$14.30
6	\$44,571	\$64,505	\$11.14	\$15.62	\$11.14	\$15.62
7	\$47,754	\$72,828	\$12.20	\$17.11	\$12.20	\$17.11
8	\$57,305	\$82,720	\$12.73	\$19.54	\$12.73	\$19.54
9	\$68,979	\$90,925	\$13.80	\$23.12	\$13.80	\$23.12
10	\$74,285	\$98,692	\$16.98	\$26.08	\$16.98	\$26.08
11	\$83,905	\$106,121	\$22.29	\$29.71	\$22.29	\$29.71
12	\$95,396	\$114,444	\$22.84	\$31.11	\$22.44	\$30.00
13	\$109,315	\$121,776				
14						

Table S7 – The City’s Pay Plan

The City must maintain a competitive total compensation package in order to attract and retain a competent workforce. As part of the adopted budget, a two-year pay plan is included (Table S1). The pay plan is broken into exempt, nonexempt, and part-time non-benefited pay plans according to Fair Labor Standards Act (FLSA) definitions. Establishing a pay plan that will attract and retain quality employees while maintaining a fiscally responsible budget is challenging. Variables that may be considered in developing the City’s pay plan include the following: (1) salary and total compensation rates for similar positions along the Wasatch Front and selected Colorado ski resorts; (2) supply and demand of qualified candidates; (3) internal equity; (4) the cost of living; and (5) available City resources.

Staffing Summary by Fund

Class Code:	Position Name:	Grade:	Wage Level			2009 FTEs	2010 FTEs	2011 FTEs
			Year	Entry	Working			
011 General Fund								
Full-Time Regular								
1190	City Manager	A02	2010	\$ 130,415	- \$ 141,415			1.00
			2011	\$ 133,023	- \$ 144,243			
1290	City Attorney	A01	2010	\$ 125,225	- \$ 136,225			1.00
			2011	\$ 127,730	- \$ 138,950			
1190	City Manager	E14	2009	\$ 112,200	- \$ 133,314	1.00	1.00	
			2010	\$ 114,444	- \$ 135,980			
			2011	\$ 114,444	- \$ 135,980			
1280	Deputy City Attorney	E13	2009	\$ 107,171	- \$ 129,540			1.00
			2010	\$ 109,315	- \$ 132,131			
			2011	\$ 109,315	- \$ 121,776			
1290	City Attorney	E13	2009	\$ 107,171	- \$ 129,540	1.00	1.00	
			2010	\$ 109,315	- \$ 132,131			
			2011	\$ 109,315	- \$ 121,776			
1280	Deputy City Attorney	E12	2009	\$ 93,526	- \$ 112,200	1.00	1.00	
			2010	\$ 95,396	- \$ 114,444			
			2011	\$ 95,396	- \$ 114,444			
1590	Finance Manager	E12	2009	\$ 93,526	- \$ 112,200			1.00
			2010	\$ 95,396	- \$ 114,444			
			2011	\$ 95,396	- \$ 114,444			
2190	Chief of Police	E12	2009	\$ 93,526	- \$ 112,200	1.00	1.00	1.00
			2010	\$ 95,396	- \$ 114,444			
			2011	\$ 95,396	- \$ 114,444			
4152	Public Works Manager	E12	2009	\$ 93,526	- \$ 112,200		1.00	1.00
			2010	\$ 95,396	- \$ 114,444			
			2011	\$ 95,396	- \$ 114,444			
4190	Public Works Director	E12	2009	\$ 93,526	- \$ 112,200	1.00		
			2010	\$ 95,396	- \$ 114,444			
			2011	\$ 95,396	- \$ 114,444			
1180	Assistant City Manager	E11	2009	\$ 82,260	- \$ 104,040			1.00
			2010	\$ 83,905	- \$ 106,121			
			2011	\$ 83,905	- \$ 106,121			
1390	Human Resources Manager	E11	2009	\$ 82,260	- \$ 104,040			1.00
			2010	\$ 83,905	- \$ 106,121			
			2011	\$ 83,905	- \$ 106,121			
1590	Finance Manager	E11	2009	\$ 82,260	- \$ 104,040	1.00	1.00	
			2010	\$ 83,905	- \$ 106,121			
			2011	\$ 83,905	- \$ 106,121			

Staffing Summary by Fund

Class Code:	Position Name:	Grade:	Wage Level			2009 FTEs	2010 FTEs	2011 FTEs
			Year	Entry	Working			
1690	IT & Customer Service Director	E11	2009	\$ 82.260	- \$ 104.040	1.00	1.00	1.00
			2010	\$ 83.905	- \$ 106.121			
			2011	\$ 83.905	- \$ 106.121			
1990	Budget & Grants Manager	E11	2009	\$ 82.260	- \$ 104.040			
			2010	\$ 83.905	- \$ 106.121			
			2011	\$ 83.905	- \$ 106.121			
3490	City Engineer	E11	2009	\$ 82.260	- \$ 104.040			1.00
			2010	\$ 83.905	- \$ 106.121			
			2011	\$ 83.905	- \$ 106.121			
1180	Assistant City Manager	E10	2009	\$ 72.828	- \$ 96.757		1.00	
			2010	\$ 74.285	- \$ 98.692			
			2011	\$ 74.285	- \$ 98.692			
1390	Human Resources Manager	E10	2009	\$ 72.828	- \$ 96.757	1.00	1.00	
			2010	\$ 74.285	- \$ 98.692			
			2011	\$ 74.285	- \$ 98.692			
1792	Environmental Affairs Director	E10	2009	\$ 72.828	- \$ 96.757			1.00
			2010	\$ 74.285	- \$ 98.692			
			2011	\$ 74.285	- \$ 98.692			
1990	Budget & Grants Manager	E10	2009	\$ 72.828	- \$ 96.757	1.00		
			2010	\$ 74.285	- \$ 98.692			
			2011	\$ 74.285	- \$ 98.692			
3390	Public & Community Affairs Director	E10	2009	\$ 72.828	- \$ 96.757			1.00
			2010	\$ 74.285	- \$ 98.692			
			2011	\$ 74.285	- \$ 98.692			
3490	City Engineer	E10	2009	\$ 72.828	- \$ 96.757	1.00	1.00	
			2010	\$ 74.285	- \$ 98.692			
			2011	\$ 74.285	- \$ 98.692			
1250	Attorney V	E09	2009	\$ 67.626	- \$ 89.142	1.00	1.00	1.00
			2010	\$ 68.979	- \$ 90.925			
			2011	\$ 68.979	- \$ 90.925			
1792	Environmental Affairs Director	E09	2009	\$ 67.626	- \$ 89.142	1.00	1.00	
			2010	\$ 68.979	- \$ 90.925			
			2011	\$ 68.979	- \$ 90.925			
1970	Budget Officer	E09	2009	\$ 67.626	- \$ 89.142			1.00
			2010	\$ 68.979	- \$ 90.925			
			2011	\$ 68.979	- \$ 90.925			
2080	Special Projects & Economic Development Cor	E09	2009	\$ 67.626	- \$ 89.142			1.00
			2010	\$ 68.979	- \$ 90.925			
			2011	\$ 68.979	- \$ 90.925			
2180	Police Captain	E09	2009	\$ 67.626	- \$ 89.142			2.00
			2010	\$ 68.979	- \$ 90.925			
			2011	\$ 68.979	- \$ 90.925			

Staffing Summary by Fund

<u>Class Code:</u>	<u>Position Name:</u>	<u>Grade:</u>	<u>Wage Level</u>			<u>2009 FTEs</u>	<u>2010 FTEs</u>	<u>2011 FTEs</u>
			<u>Year</u>	<u>Entry</u>	<u>Working</u>			
3080	Chief Building Official	E09	2009	\$ 67.626	- \$ 89.142	1.00	1.00	1.00
			2010	\$ 68.979	- \$ 90.925			
			2011	\$ 68.979	- \$ 90.925			
3290	Planning Director	E09	2009	\$ 67.626	- \$ 89.142	1.00	1.00	1.00
			2010	\$ 68.979	- \$ 90.925			
			2011	\$ 68.979	- \$ 90.925			
3390	Public & Community Affairs Director	E09	2009	\$ 67.626	- \$ 89.142	1.00	1.00	
			2010	\$ 68.979	- \$ 90.925			
			2011	\$ 68.979	- \$ 90.925			
5490	Library Director	E09	2009	\$ 67.626	- \$ 89.142			1.00
			2010	\$ 68.979	- \$ 90.925			
			2011	\$ 68.979	- \$ 90.925			
1670	Network Engineer	E08	2009	\$ 56.182	- \$ 81.098	1.00	1.00	1.00
			2010	\$ 57.305	- \$ 82.720			
			2011	\$ 57.305	- \$ 82.720			
2080	Special Projects & Economic Development Co	E08	2009	\$ 56.182	- \$ 81.098	1.00	1.00	
			2010	\$ 57.305	- \$ 82.720			
			2011	\$ 57.305	- \$ 82.720			
2180	Police Captain	E08	2009	\$ 56.182	- \$ 81.098	2.00	2.00	
			2010	\$ 57.305	- \$ 82.720			
			2011	\$ 57.305	- \$ 82.720			
3230	Planner Architect	E08	2009	\$ 56.182	- \$ 81.098		1.00	
			2010	\$ 57.305	- \$ 82.720			
			2011	\$ 57.305	- \$ 82.720			
3280	Principal Planner	E08	2009	\$ 56.182	- \$ 81.098	1.00	1.00	2.00
			2010	\$ 57.305	- \$ 82.720			
			2011	\$ 57.305	- \$ 82.720			
4150	PW Operations Manager	E08	2009	\$ 56.182	- \$ 81.098	1.00	1.00	1.00
			2010	\$ 57.305	- \$ 82.720			
			2011	\$ 57.305	- \$ 82.720			
5490	Library Director	E08	2009	\$ 56.182	- \$ 81.098	1.00	1.00	
			2010	\$ 57.305	- \$ 82.720			
			2011	\$ 57.305	- \$ 82.720			
5790	Recreation Manager	E08	2009	\$ 56.182	- \$ 81.098			1.00
			2010	\$ 57.305	- \$ 82.720			
			2011	\$ 57.305	- \$ 82.720			
1240	Attorney IV	E07	2009	\$ 46.818	- \$ 71.400	1.00	1.00	1.00
			2010	\$ 47.754	- \$ 72.828			
			2011	\$ 47.754	- \$ 72.828			
1580	Accounting Manager	E07	2009	\$ 46.818	- \$ 71.400	1.00	1.00	1.00
			2010	\$ 47.754	- \$ 72.828			
			2011	\$ 47.754	- \$ 72.828			

Staffing Summary by Fund

Vol. I Page 146

<u>Class Code:</u>	<u>Position Name:</u>	<u>Grade:</u>	<u>Wage Level</u>			<u>2009 FTEs</u>	<u>2010 FTEs</u>	<u>2011 FTEs</u>
			<u>Year</u>	<u>Entry</u>	<u>Working</u>			
1660	GIS Administrator	E07	2009	\$ 46.818	- \$ 71.400	0.50	0.50	0.50
			2010	\$ 47.754	- \$ 72.828			
			2011	\$ 47.754	- \$ 72.828			
3072	Environmental Coordinator	E07	2009	\$ 46.818	- \$ 71.400	1.00	1.00	1.00
			2010	\$ 47.754	- \$ 72.828			
			2011	\$ 47.754	- \$ 72.828			
3078	Assistant Building Official	E07	2009	\$ 46.818	- \$ 71.400	1.00	1.00	1.00
			2010	\$ 47.754	- \$ 72.828			
			2011	\$ 47.754	- \$ 72.828			
3224	Senior Planner	E07	2009	\$ 46.818	- \$ 71.400	2.00	2.00	2.00
			2010	\$ 47.754	- \$ 72.828			
			2011	\$ 47.754	- \$ 72.828			
5690	Golf Manager	E07	2009	\$ 46.818	- \$ 71.400	0.30	0.30	0.30
			2010	\$ 47.754	- \$ 72.828			
			2011	\$ 47.754	- \$ 72.828			
5790	Recreation Manager	E07	2009	\$ 46.818	- \$ 71.400	1.00	1.00	
			2010	\$ 47.754	- \$ 72.828			
			2011	\$ 47.754	- \$ 72.828			
1370	Human Resources Coordinator	E06	2009	\$ 43.697	- \$ 63.240			1.00
			2010	\$ 44.571	- \$ 64.505			
			2011	\$ 44.571	- \$ 64.505			
1680	Systems Administrator	E06	2009	\$ 43.697	- \$ 63.240	1.00	1.00	1.00
			2010	\$ 44.571	- \$ 64.505			
			2011	\$ 44.571	- \$ 64.505			
1970	Budget Officer	E06	2009	\$ 43.697	- \$ 63.240	1.00	1.00	
			2010	\$ 44.571	- \$ 64.505			
			2011	\$ 44.571	- \$ 64.505			
2070	Parks Planner/Project Manager	E06	2009	\$ 43.697	- \$ 63.240	1.00	1.00	1.00
			2010	\$ 44.571	- \$ 64.505			
			2011	\$ 44.571	- \$ 64.505			
3024	Building Inspector Supervisor	E06	2009	\$ 43.697	- \$ 63.240	1.00	1.00	1.00
			2010	\$ 44.571	- \$ 64.505			
			2011	\$ 44.571	- \$ 64.505			
3050	Plan Check Coordinator	E06	2009	\$ 43.697	- \$ 63.240			1.00
			2010	\$ 44.571	- \$ 64.505			
			2011	\$ 44.571	- \$ 64.505			
3222	Planner II	E06	2009	\$ 43.697	- \$ 63.240	2.00	1.00	1.00
			2010	\$ 44.571	- \$ 64.505			
			2011	\$ 44.571	- \$ 64.505			
4490	Streets & Streetscape Supervisor	E06	2009	\$ 43.697	- \$ 63.240			1.00
			2010	\$ 44.571	- \$ 64.505			
			2011	\$ 44.571	- \$ 64.505			

Staffing Summary by Fund

<u>Class Code:</u>	<u>Position Name:</u>	<u>Grade:</u>	<u>Wage Level</u>			<u>2009 FTEs</u>	<u>2010 FTEs</u>	<u>2011 FTEs</u>
			<u>Year</u>	<u>Entry</u>	<u>Working</u>			
5590	Parks & Golf Supervisor	E06	2009	\$ 43.697	- \$ 63.240			0.50
			2010	\$ 44.571	- \$ 64.505			
			2011	\$ 44.571	- \$ 64.505			
1652	IT Coordinator III	E05	2009	\$ 40.576	- \$ 55.203	2.00	2.00	2.00
			2010	\$ 41.387	- \$ 56.307			
			2011	\$ 41.387	- \$ 56.307			
1890	Building Maintenance Supervisor	E05	2009	\$ 40.576	- \$ 55.203			1.00
			2010	\$ 41.387	- \$ 56.307			
			2011	\$ 41.387	- \$ 56.307			
2220	Dispatch Coordinator	E05	2009	\$ 40.576	- \$ 55.203			1.00
			2010	\$ 41.387	- \$ 56.307			
			2011	\$ 41.387	- \$ 56.307			
3050	Plan Check Coordinator	E05	2009	\$ 40.576	- \$ 55.203	1.00	1.00	
			2010	\$ 41.387	- \$ 56.307			
			2011	\$ 41.387	- \$ 56.307			
5480	Senior Librarian	E05	2009	\$ 40.576	- \$ 55.203	2.00	2.00	2.00
			2010	\$ 41.387	- \$ 56.307			
			2011	\$ 41.387	- \$ 56.307			
5782	Recreation Supervisor	E05	2009	\$ 40.576	- \$ 55.203			3.00
			2010	\$ 41.387	- \$ 56.307			
			2011	\$ 41.387	- \$ 56.307			
1648	IT Coordinator I	E03	2009	\$ 32.773	- \$ 43.405			1.00
			2010	\$ 33.428	- \$ 44.273			
			2011	\$ 33.428	- \$ 44.273			
2160	Sergeant	N12	2010	\$ 47.501	- \$ 64.713			6.00
			2011	\$ 47.501	- \$ 64.713			
2160	Sergeant	N11	2009	\$ 45.445	- \$ 60.593	6.00	6.00	
			2010	\$ 46.354	- \$ 61.805			
			2011	\$ 46.354	- \$ 61.805			
3022	Senior Building Inspector	N11	2009	\$ 45.445	- \$ 60.593	5.80	5.80	5.80
			2010	\$ 46.354	- \$ 61.805			
			2011	\$ 46.354	- \$ 61.805			
7738	Analyst V	N11	2009	\$ 45.445	- \$ 60.593			1.00
			2010	\$ 46.354	- \$ 61.805			
			2011	\$ 46.354	- \$ 61.805			
1370	Human Resources Coordinator	N10	2009	\$ 34.625	- \$ 53.189		1.00	
			2010	\$ 35.317	- \$ 54.252			
			2011	\$ 35.317	- \$ 54.252			
1750	Events Coordinator	N10	2009	\$ 34.625	- \$ 53.189			1.00
			2010	\$ 35.317	- \$ 54.252			
			2011	\$ 35.317	- \$ 54.252			

Staffing Summary by Fund

Vol. I Page 148

<u>Class Code:</u>	<u>Position Name:</u>	<u>Grade:</u>	<u>Wage Level</u>			<u>2009 FTEs</u>	<u>2010 FTEs</u>	<u>2011 FTEs</u>
			<u>Year</u>	<u>Entry</u>	<u>Working</u>			
2142	Senior Police Officer	N10	2009	\$ 34,625	- \$ 53,189	16.00	17.00	17.00
			2010	\$ 35,317	- \$ 54,252			
			2011	\$ 35,317	- \$ 54,252			
2144	Detective	N10	2009	\$ 34,625	- \$ 53,189	1.00	1.00	1.00
			2010	\$ 35,317	- \$ 54,252			
			2011	\$ 35,317	- \$ 54,252			
2220	Dispatch Coordinator	N10	2009	\$ 34,625	- \$ 53,189	1.00	1.00	
			2010	\$ 35,317	- \$ 54,252			
			2011	\$ 35,317	- \$ 54,252			
4120	Public Works Inspector	N10	2009	\$ 34,625	- \$ 53,189	1.00	1.00	1.00
			2010	\$ 35,317	- \$ 54,252			
			2011	\$ 35,317	- \$ 54,252			
5782	Recreation Supervisor	N10	2009	\$ 34,625	- \$ 53,189	3.00	3.00	
			2010	\$ 35,317	- \$ 54,252			
			2011	\$ 35,317	- \$ 54,252			
7736	Analyst IV	N10	2009	\$ 34,625	- \$ 53,189	2.00	2.00	1.00
			2010	\$ 35,317	- \$ 54,252			
			2011	\$ 35,317	- \$ 54,252			
1112	Senior Recorder/Elections	N09	2009	\$ 28,132	- \$ 47,142	0.50	1.50	1.50
			2010	\$ 28,695	- \$ 48,085			
			2011	\$ 28,695	- \$ 48,085			
1202	Paralegal	N09	2009	\$ 28,132	- \$ 47,142		2.00	2.00
			2010	\$ 28,695	- \$ 48,085			
			2011	\$ 28,695	- \$ 48,085			
1530	Payroll Coordinator	N09	2009	\$ 28,132	- \$ 47,142			1.00
			2010	\$ 28,695	- \$ 48,085			
			2011	\$ 28,695	- \$ 48,085			
1750	Events Coordinator	N09	2009	\$ 28,132	- \$ 47,142		1.00	
			2010	\$ 28,695	- \$ 48,085			
			2011	\$ 28,695	- \$ 48,085			
1890	Building Maintenance Supervisor	N09	2009	\$ 28,132	- \$ 47,142	1.00	1.00	
			2010	\$ 28,695	- \$ 48,085			
			2011	\$ 28,695	- \$ 48,085			
2140	Police Officer	N09	2009	\$ 28,132	- \$ 47,142			4.00
			2010	\$ 28,695	- \$ 48,085			
			2011	\$ 28,695	- \$ 48,085			
3012	Sr. Code Enforcement Officer	N09	2009	\$ 28,132	- \$ 47,142	1.00	1.00	1.00
			2010	\$ 28,695	- \$ 48,085			
			2011	\$ 28,695	- \$ 48,085			
4416	Streets IV	N09	2009	\$ 28,132	- \$ 47,142			2.00
			2010	\$ 28,695	- \$ 48,085			
			2011	\$ 28,695	- \$ 48,085			

Staffing Summary by Fund

<u>Class Code:</u>	<u>Position Name:</u>	<u>Grade:</u>	<u>Wage Level</u>			<u>2009 FTEs</u>	<u>2010 FTEs</u>	<u>2011 FTEs</u>
			<u>Year</u>	<u>Entry</u>	<u>Working</u>			
4490	Streets & Streetscape Supervisor	N09	2009	\$ 28,132	- \$ 47,142	1.00	1.00	
			2010	\$ 28,695	- \$ 48,085			
			2011	\$ 28,695	- \$ 48,085			
5430	Cataloguing Librarian	N09	2009	\$ 28,132	- \$ 47,142	1.00	1.00	1.00
			2010	\$ 28,695	- \$ 48,085			
			2011	\$ 28,695	- \$ 48,085			
5590	Parks & Golf Supervisor	N09	2009	\$ 28,132	- \$ 47,142	0.50	0.50	
			2010	\$ 28,695	- \$ 48,085			
			2011	\$ 28,695	- \$ 48,085			
7734	Analyst III	N09	2009	\$ 28,132	- \$ 47,142	5.00	1.00	1.00
			2010	\$ 28,695	- \$ 48,085			
			2011	\$ 28,695	- \$ 48,085			
1110	City Recorder	N08	2009	\$ 25,968	- \$ 39,844	1.00	1.00	1.00
			2010	\$ 26,488	- \$ 40,641			
			2011	\$ 26,488	- \$ 40,641			
1330	Benefits Technician	N08	2009	\$ 25,968	- \$ 39,844		1.00	1.00
			2010	\$ 26,488	- \$ 40,641			
			2011	\$ 26,488	- \$ 40,641			
1530	Payroll Coordinator	N08	2009	\$ 25,968	- \$ 39,844		1.00	
			2010	\$ 26,488	- \$ 40,641			
			2011	\$ 26,488	- \$ 40,641			
1630	City Records Coordinator	N08	2009	\$ 25,968	- \$ 39,844			1.00
			2010	\$ 26,488	- \$ 40,641			
			2011	\$ 26,488	- \$ 40,641			
1648	IT Coordinator I	N08	2009	\$ 25,968	- \$ 39,844		1.00	
			2010	\$ 26,488	- \$ 40,641			
			2011	\$ 26,488	- \$ 40,641			
2140	Police Officer	N08	2009	\$ 25,968	- \$ 39,844	4.00	4.00	
			2010	\$ 26,488	- \$ 40,641			
			2011	\$ 26,488	- \$ 40,641			
2206	Police Records Coordinator	N08	2009	\$ 25,968	- \$ 39,844			1.00
			2010	\$ 26,488	- \$ 40,641			
			2011	\$ 26,488	- \$ 40,641			
3010	Code Enforcement Officer	N08	2009	\$ 25,968	- \$ 39,844	1.00	1.00	1.00
			2010	\$ 26,488	- \$ 40,641			
			2011	\$ 26,488	- \$ 40,641			
5516	Parks IV	N08	2009	\$ 25,968	- \$ 39,844		1.50	4.50
			2010	\$ 26,488	- \$ 40,641			
			2011	\$ 26,488	- \$ 40,641			
7732	Analyst II	N08	2009	\$ 25,968	- \$ 39,844	8.44	4.44	4.44
			2010	\$ 26,488	- \$ 40,641			
			2011	\$ 26,488	- \$ 40,641			

Staffing Summary by Fund

Vol. I Page 150

<u>Class Code:</u>	<u>Position Name:</u>	<u>Grade:</u>	<u>Wage Level</u>			<u>2009 FTEs</u>	<u>2010 FTEs</u>	<u>2011 FTEs</u>
			<u>Year</u>	<u>Entry</u>	<u>Working</u>			
1514	Accounting Clerk III	N07	2009	\$ 24.886	- \$ 34.900	1.00	1.00	1.00
			2010	\$ 25.384	- \$ 35.598			
			2011	\$ 25.384	- \$ 35.598			
1630	City Records Coordinator	N07	2009	\$ 24.886	- \$ 34.900		1.00	
			2010	\$ 25.384	- \$ 35.598			
			2011	\$ 25.384	- \$ 35.598			
1824	Building III	N07	2009	\$ 24.886	- \$ 34.900			4.00
			2010	\$ 25.384	- \$ 35.598			
			2011	\$ 25.384	- \$ 35.598			
2206	Police Records Coordinator	N07	2009	\$ 24.886	- \$ 34.900	1.00	1.00	
			2010	\$ 25.384	- \$ 35.598			
			2011	\$ 25.384	- \$ 35.598			
2210	Dispatcher	N07	2009	\$ 24.886	- \$ 34.900	6.00	7.00	7.00
			2010	\$ 25.384	- \$ 35.598			
			2011	\$ 25.384	- \$ 35.598			
4414	Streets III	N07	2009	\$ 24.886	- \$ 34.900			6.00
			2010	\$ 25.384	- \$ 35.598			
			2011	\$ 25.384	- \$ 35.598			
4416	Streets IV	N07	2009	\$ 24.886	- \$ 34.900	2.00	2.00	
			2010	\$ 25.384	- \$ 35.598			
			2011	\$ 25.384	- \$ 35.598			
5422	Circulation Team Leader	N07	2009	\$ 24.886	- \$ 34.900	2.00	2.00	2.00
			2010	\$ 25.384	- \$ 35.598			
			2011	\$ 25.384	- \$ 35.598			
5516	Parks IV	N07	2009	\$ 24.886	- \$ 34.900	3.00	3.00	
			2010	\$ 25.384	- \$ 35.598			
			2011	\$ 25.384	- \$ 35.598			
5766	Front Desk Coordinator	N07	2009	\$ 24.886	- \$ 34.900	1.00	1.00	1.00
			2010	\$ 25.384	- \$ 35.598			
			2011	\$ 25.384	- \$ 35.598			
7730	Analyst I	N07	2009	\$ 24.886	- \$ 34.900	7.00	6.00	6.00
			2010	\$ 25.384	- \$ 35.598			
			2011	\$ 25.384	- \$ 35.598			
1824	Building III	N06	2009	\$ 22.722	- \$ 31.845	4.00	4.00	
			2010	\$ 23.177	- \$ 32.482			
			2011	\$ 23.177	- \$ 32.482			
2204	Records Clerk	N06	2009	\$ 22.722	- \$ 31.845	1.00	1.00	1.00
			2010	\$ 23.177	- \$ 32.482			
			2011	\$ 23.177	- \$ 32.482			
4414	Streets III	N06	2009	\$ 22.722	- \$ 31.845	6.00	6.00	
			2010	\$ 23.177	- \$ 32.482			
			2011	\$ 23.177	- \$ 32.482			

Staffing Summary by Fund

Class Code:	Position Name:	Grade:	Wage Level			2009 FTEs	2010 FTEs	2011 FTEs
			Year	Entry	Working			
5514	Parks III	N06	2009	\$ 22,722	- \$ 31,845	2.50	1.00	1.00
			2010	\$ 23,177	- \$ 32,482			
			2011	\$ 23,177	- \$ 32,482			
5763	Front Desk Team Leader	N06	2009	\$ 22,722	- \$ 31,845	2.00	2.00	2.00
			2010	\$ 23,177	- \$ 32,482			
			2011	\$ 23,177	- \$ 32,482			
7724	Office Assistant III	N06	2009	\$ 22,722	- \$ 31,845		0.50	0.50
			2010	\$ 23,177	- \$ 32,482			
			2011	\$ 23,177	- \$ 32,482			
7722	Office Assistant II	N05	2009	\$ 20,558	- \$ 29,151	2.50	2.00	2.00
			2010	\$ 20,969	- \$ 29,734			
			2011	\$ 20,969	- \$ 29,734			
1822	Building II	N04	2009	\$ 19,158	- \$ 26,435	1.00	1.00	1.00
			2010	\$ 19,541	- \$ 26,964			
			2011	\$ 19,541	- \$ 26,964			
<u>Part-Time Non-Benefitted/Seasonal</u>								
5110	Tennis Pro	T12	2009	\$ 46,675	- \$ 62,400	2.80	2.80	2.80
			2010	\$ 46,675	- \$ 62,400			
			2011	\$ 46,675	- \$ 62,400			
5754	Recreation Instructor VII	T12	2009	\$ 46,675	- \$ 62,400	4.27	4.27	4.27
			2010	\$ 46,675	- \$ 62,400			
			2011	\$ 46,675	- \$ 62,400			
2124	Special Events Police Officer	T10	2009	\$ 34,625	- \$ 53,189			0.50
			2010	\$ 35,317	- \$ 54,252			
			2011	\$ 35,317	- \$ 54,252			
2124	Special Events Police Officer	T09	2009	\$ 28,132	- \$ 47,142	0.40	0.50	
			2010	\$ 28,695	- \$ 48,085			
			2011	\$ 28,695	- \$ 48,085			
5752	Recreation Instructor VI	T09	2009	\$ 28,132	- \$ 47,142	0.15	0.15	0.15
			2010	\$ 28,695	- \$ 48,085			
			2011	\$ 28,695	- \$ 48,085			
2124	Special Events Police Officer	T08	2009	\$ 25,968	- \$ 39,844	0.10		
			2010	\$ 26,488	- \$ 40,641			
			2011	\$ 26,488	- \$ 40,641			
1514	Accounting Clerk III	T07	2009	\$ 24,886	- \$ 34,900	0.75	0.75	0.75
			2010	\$ 25,384	- \$ 35,598			
			2011	\$ 25,384	- \$ 35,598			
4414	Streets III	T07	2009	\$ 24,886	- \$ 34,900			8.08
			2010	\$ 25,384	- \$ 35,598			
			2011	\$ 25,384	- \$ 35,598			
2122	Reserve Police Officer	T06	2009	\$ 22,722	- \$ 31,845	3.50	2.93	2.93
			2010	\$ 23,177	- \$ 32,482			
			2011	\$ 23,177	- \$ 32,482			

Staffing Summary by Fund

Vol. I Page 152

Class Code:	Position Name:	Grade:	Wage Level			2009 FTEs	2010 FTEs	2011 FTEs
			Year	Entry	Working			
4414	Streets III	T06	2009	\$ 22,722	- \$ 31,845	7.92	8.08	
			2010	\$ 23,177	- \$ 32,482			
			2011	\$ 23,177	- \$ 32,482			
5414	Library Assistant	T06	2009	\$ 22,722	- \$ 31,845			1.00
			2010	\$ 23,177	- \$ 32,482			
			2011	\$ 23,177	- \$ 32,482			
5416	Senior Library Assistant	T06	2009	\$ 22,722	- \$ 31,845	0.25	0.25	0.25
			2010	\$ 23,177	- \$ 32,482			
			2011	\$ 23,177	- \$ 32,482			
5514	Parks III	T06	2009	\$ 22,722	- \$ 31,845	0.75	1.00	1.00
			2010	\$ 23,177	- \$ 32,482			
			2011	\$ 23,177	- \$ 32,482			
5730	Recreation Worker VI	T06	2009	\$ 22,722	- \$ 31,845	0.16	0.16	0.16
			2010	\$ 23,177	- \$ 32,482			
			2011	\$ 23,177	- \$ 32,482			
7724	Office Assistant III	T06	2009	\$ 22,722	- \$ 31,845	0.25	0.25	0.25
			2010	\$ 23,177	- \$ 32,482			
			2011	\$ 23,177	- \$ 32,482			
2110	Crossing Guard	T05	2009	\$ 20,558	- \$ 29,151	1.00	1.00	1.00
			2010	\$ 20,969	- \$ 29,734			
			2011	\$ 20,969	- \$ 29,734			
4412	Streets II	T05	2009	\$ 20,558	- \$ 29,151	1.15	1.15	1.15
			2010	\$ 20,969	- \$ 29,734			
			2011	\$ 20,969	- \$ 29,734			
5414	Library Assistant	T05	2009	\$ 20,558	- \$ 29,151	1.00	1.00	
			2010	\$ 20,969	- \$ 29,734			
			2011	\$ 20,969	- \$ 29,734			
5512	Parks II	T05	2009	\$ 20,558	- \$ 29,151			5.40
			2010	\$ 20,969	- \$ 29,734			
			2011	\$ 20,969	- \$ 29,734			
5728	Recreation Worker V	T05	2009	\$ 20,558	- \$ 29,151	1.88	1.88	1.88
			2010	\$ 20,969	- \$ 29,734			
			2011	\$ 20,969	- \$ 29,734			
5748	Recreation Instructor IV	T05	2009	\$ 20,558	- \$ 29,151	0.98	0.98	0.98
			2010	\$ 20,969	- \$ 29,734			
			2011	\$ 20,969	- \$ 29,734			
5412	Library Clerk	T04	2009	\$ 19,158	- \$ 26,435			1.25
			2010	\$ 19,541	- \$ 26,964			
			2011	\$ 19,541	- \$ 26,964			
5512	Parks II	T04	2009	\$ 19,158	- \$ 26,435	6.25	5.40	
			2010	\$ 19,541	- \$ 26,964			
			2011	\$ 19,541	- \$ 26,964			

Staffing Summary by Fund

<u>Class Code:</u>	<u>Position Name:</u>	<u>Grade:</u>	<u>Wage Level</u>			<u>2009 FTEs</u>	<u>2010 FTEs</u>	<u>2011 FTEs</u>
			<u>Year</u>	<u>Entry</u>	<u>Working</u>			
5726	Recreation Worker IV	T04	2009	\$ 19,158	- \$ 26,435	2.45	1.95	1.95
			2010	\$ 19,541	- \$ 26,964			
			2011	\$ 19,541	- \$ 26,964			
5760	Recreation Front Desk Clerk	T04	2009	\$ 19,158	- \$ 26,435	3.84	3.84	3.84
			2010	\$ 19,541	- \$ 26,964			
			2011	\$ 19,541	- \$ 26,964			
5724	Recreation Worker III	T03	2009	\$ 17,312	- \$ 23,762	1.60	1.60	1.60
			2010	\$ 17,659	- \$ 24,237			
			2011	\$ 17,659	- \$ 24,237			
5744	Recreation Instructor II	T03	2009	\$ 17,312	- \$ 23,762	0.85	0.85	0.85
			2010	\$ 17,659	- \$ 24,237			
			2011	\$ 17,659	- \$ 24,237			
8844	General Office Clerk III	T03	2009	\$ 17,312	- \$ 23,762	0.75	0.75	0.75
			2010	\$ 17,659	- \$ 24,237			
			2011	\$ 17,659	- \$ 24,237			
8852	Intern II	T03	2009	\$ 17,312	- \$ 23,762			2.30
			2010	\$ 17,659	- \$ 24,237			
			2011	\$ 17,659	- \$ 24,237			
1810	Assistant Custodian I	T02	2009	\$ 15,700	- \$ 21,513			0.33
			2010	\$ 16,014	- \$ 21,943			
			2011	\$ 16,014	- \$ 21,943			
5412	Library Clerk	T02	2009	\$ 15,700	- \$ 21,513	1.25	1.25	
			2010	\$ 16,014	- \$ 21,943			
			2011	\$ 16,014	- \$ 21,943			
5510	Parks I	T02	2009	\$ 15,700	- \$ 21,513	2.29	2.29	2.29
			2010	\$ 16,014	- \$ 21,943			
			2011	\$ 16,014	- \$ 21,943			
5714	Official/Referee II	T02	2009	\$ 15,700	- \$ 21,513	1.00	1.00	1.00
			2010	\$ 16,014	- \$ 21,943			
			2011	\$ 16,014	- \$ 21,943			
5742	Recreation Instructor I	T02	2009	\$ 15,700	- \$ 21,513	2.80	2.80	2.80
			2010	\$ 16,014	- \$ 21,943			
			2011	\$ 16,014	- \$ 21,943			
8850	Intern I	T02	2009	\$ 15,700	- \$ 21,513			3.95
			2010	\$ 16,014	- \$ 21,943			
			2011	\$ 16,014	- \$ 21,943			
8852	Intern II	T02	2009	\$ 15,700	- \$ 21,513	2.30	2.30	
			2010	\$ 16,014	- \$ 21,943			
			2011	\$ 16,014	- \$ 21,943			
1810	Assistant Custodian I	T01	2009	\$ 13,960	- \$ 19,370	0.33	0.33	
			2010	\$ 14,239	- \$ 19,758			
			2011	\$ 14,239	- \$ 19,758			

Staffing Summary by Fund

Vol. I Page 154

Class Code:	Position Name:	Grade:	Wage Level			2009 FTEs	2010 FTEs	2011 FTEs
			Year	Entry	Working			
5410	Library Aide	T01	2009	\$ 13,960	- \$ 19,370	1.48	1.48	1.48
			2010	\$ 14,239	- \$ 19,758			
			2011	\$ 14,239	- \$ 19,758			
5720	Recreation Worker I	T01	2009	\$ 13,960	- \$ 19,370	2.47	2.47	2.47
			2010	\$ 14,239	- \$ 19,758			
			2011	\$ 14,239	- \$ 19,758			
8850	Intern I	T01	2009	\$ 13,960	- \$ 19,370	3.95	3.95	
			2010	\$ 14,239	- \$ 19,758			
			2011	\$ 14,239	- \$ 19,758			

012 Quinn's Recreation Fund

Full-Time Regular

3590	Ice General Manager	E07	2009	\$ 46,818	- \$ 71,400	1.00	1.00	1.00
			2010	\$ 47,754	- \$ 72,828			
			2011	\$ 47,754	- \$ 72,828			
3570	Marketing and Events Coordinator	N10	2009	\$ 34,625	- \$ 53,189		1.00	1.00
			2010	\$ 35,317	- \$ 54,252			
			2011	\$ 35,317	- \$ 54,252			
3580	Ice Arena Operations Specialist	N10	2009	\$ 34,625	- \$ 53,189	1.00	1.00	1.00
			2010	\$ 35,317	- \$ 54,252			
			2011	\$ 35,317	- \$ 54,252			
3528	Ice Arena Operations Assistant	N08	2009	\$ 25,968	- \$ 39,844	1.00	1.00	1.00
			2010	\$ 26,488	- \$ 40,641			
			2011	\$ 26,488	- \$ 40,641			
5516	Parks IV	N08	2009	\$ 25,968	- \$ 39,844			1.00
			2010	\$ 26,488	- \$ 40,641			
			2011	\$ 26,488	- \$ 40,641			
1826	Building IV	N07	2009	\$ 24,886	- \$ 34,900	1.00	1.00	1.00
			2010	\$ 25,384	- \$ 35,598			
			2011	\$ 25,384	- \$ 35,598			
3540	Ice Front Desk Supervisor	N07	2009	\$ 24,886	- \$ 34,900		1.00	1.00
			2010	\$ 25,384	- \$ 35,598			
			2011	\$ 25,384	- \$ 35,598			
5516	Parks IV	N07	2009	\$ 24,886	- \$ 34,900	1.00	1.00	
			2010	\$ 25,384	- \$ 35,598			
			2011	\$ 25,384	- \$ 35,598			
5764	Front Desk Supervisor	N07	2009	\$ 24,886	- \$ 34,900	1.00		
			2010	\$ 25,384	- \$ 35,598			
			2011	\$ 25,384	- \$ 35,598			

Part-Time Non-Benefitted/Seasonal

3510	Hockey Coordinator	T09	2009	\$ 28,132	- \$ 47,142			0.75
			2010	\$ 28,695	- \$ 48,085			
			2011	\$ 28,695	- \$ 48,085			

Staffing Summary by Fund

Class Code:	Position Name:	Grade:	Wage Level			2009 FTEs	2010 FTEs	2011 FTEs
			Year	Entry	Working			
3520	Skating Coordinator	T09	2009	\$ 28,132	- \$ 47,142			0.25
			2010	\$ 28,695	- \$ 48,085			
			2011	\$ 28,695	- \$ 48,085			
5730	Recreation Worker VI	T09	2009	\$ 28,132	- \$ 47,142	0.45	0.45	0.45
			2010	\$ 28,695	- \$ 48,085			
			2011	\$ 28,695	- \$ 48,085			
3510	Hockey Coordinator	T07	2009	\$ 24,886	- \$ 34,900	0.75	0.75	
			2010	\$ 25,384	- \$ 35,598			
			2011	\$ 25,384	- \$ 35,598			
3520	Skating Coordinator	T07	2009	\$ 24,886	- \$ 34,900	0.25	0.25	
			2010	\$ 25,384	- \$ 35,598			
			2011	\$ 25,384	- \$ 35,598			
5512	Parks II	T05	2009	\$ 20,558	- \$ 29,151			1.00
			2010	\$ 20,969	- \$ 29,734			
			2011	\$ 20,969	- \$ 29,734			
5512	Parks II	T04	2009	\$ 19,158	- \$ 26,435	1.00	1.00	
			2010	\$ 19,541	- \$ 26,964			
			2011	\$ 19,541	- \$ 26,964			
5726	Recreation Worker IV	T04	2009	\$ 19,158	- \$ 26,435		1.70	1.70
			2010	\$ 19,541	- \$ 26,964			
			2011	\$ 19,541	- \$ 26,964			
5760	Recreation Front Desk Clerk	T04	2009	\$ 19,158	- \$ 26,435	0.22	0.22	0.22
			2010	\$ 19,541	- \$ 26,964			
			2011	\$ 19,541	- \$ 26,964			
5722	Recreation Worker II	T02	2009	\$ 15,700	- \$ 21,513	1.70		
			2010	\$ 16,014	- \$ 21,943			
			2011	\$ 16,014	- \$ 21,943			

051 Water Fund

Full-Time Regular

4590	Water Manager	E10	2009	\$ 72,828	- \$ 96,757	1.00	1.00	1.00
			2010	\$ 74,285	- \$ 98,692			
			2011	\$ 74,285	- \$ 98,692			
1660	GIS Administrator	E07	2009	\$ 46,818	- \$ 71,400	0.25	0.25	0.25
			2010	\$ 47,754	- \$ 72,828			
			2011	\$ 47,754	- \$ 72,828			
4560	Water Project Manager	E07	2009	\$ 46,818	- \$ 71,400	1.00	1.00	1.00
			2010	\$ 47,754	- \$ 72,828			
			2011	\$ 47,754	- \$ 72,828			
4120	Public Works Inspector	N10	2009	\$ 34,625	- \$ 53,189	1.00	1.00	1.00
			2010	\$ 35,317	- \$ 54,252			
			2011	\$ 35,317	- \$ 54,252			

Staffing Summary by Fund

Vol. I Page 156

Class Code:	Position Name:	Grade:	Wage Level			2009 FTEs	2010 FTEs	2011 FTEs
			Year	Entry	Working			
7736	Analyst IV	N10	2009	\$ 34,625	- \$ 53,189	1.00	2.00	2.00
			2010	\$ 35,317	- \$ 54,252			
			2011	\$ 35,317	- \$ 54,252			
4526	Water Worker IV	N09	2009	\$ 28,132	- \$ 47,142	4.00	4.00	4.00
			2010	\$ 28,695	- \$ 48,085			
			2011	\$ 28,695	- \$ 48,085			
7734	Analyst III	N09	2009	\$ 28,132	- \$ 47,142	1.00		
			2010	\$ 28,695	- \$ 48,085			
			2011	\$ 28,695	- \$ 48,085			
4524	Water Worker III	N08	2009	\$ 25,968	- \$ 39,844	6.00	6.00	6.00
			2010	\$ 26,488	- \$ 40,641			
			2011	\$ 26,488	- \$ 40,641			
7732	Analyst II	N08	2009	\$ 25,968	- \$ 39,844	1.00	1.00	1.00
			2010	\$ 26,488	- \$ 40,641			
			2011	\$ 26,488	- \$ 40,641			
7724	Office Assistant III	N06	2009	\$ 22,722	- \$ 31,845		0.25	0.25
			2010	\$ 23,177	- \$ 32,482			
			2011	\$ 23,177	- \$ 32,482			
7722	Office Assistant II	N05	2009	\$ 20,558	- \$ 29,151	0.25		
			2010	\$ 20,969	- \$ 29,734			
			2011	\$ 20,969	- \$ 29,734			
<u>Part-Time Non-Benefitted/Seasonal</u>								
4514	Water Laborer III	T06	2009	\$ 22,722	- \$ 31,845	0.50	0.50	0.50
			2010	\$ 23,177	- \$ 32,482			
			2011	\$ 23,177	- \$ 32,482			
4510	Water Laborer I	T04	2009	\$ 19,158	- \$ 26,435	1.50	1.50	1.50
			2010	\$ 19,541	- \$ 26,964			
			2011	\$ 19,541	- \$ 26,964			
055 Golf Fund								
<u>Full-Time Regular</u>								
5690	Golf Manager	E07	2009	\$ 46,818	- \$ 71,400	0.70	0.70	0.70
			2010	\$ 47,754	- \$ 72,828			
			2011	\$ 47,754	- \$ 72,828			
5590	Parks & Golf Supervisor	E06	2009	\$ 43,697	- \$ 63,240			0.50
			2010	\$ 44,571	- \$ 64,505			
			2011	\$ 44,571	- \$ 64,505			
5590	Parks & Golf Supervisor	N09	2009	\$ 28,132	- \$ 47,142	0.50	0.50	
			2010	\$ 28,695	- \$ 48,085			
			2011	\$ 28,695	- \$ 48,085			
5516	Parks IV	N08	2009	\$ 25,968	- \$ 39,844		0.50	1.50
			2010	\$ 26,488	- \$ 40,641			
			2011	\$ 26,488	- \$ 40,641			

Staffing Summary by Fund

Class Code:	Position Name:	Grade:	Wage Level			2009 FTEs	2010 FTEs	2011 FTEs
			Year	Entry	Working			
7732	Analyst II	N08	2009	\$ 25,968	- \$ 39,844	0.56	0.56	0.56
			2010	\$ 26,488	- \$ 40,641			
			2011	\$ 26,488	- \$ 40,641			
5516	Parks IV	N07	2009	\$ 24,886	- \$ 34,900	1.00	1.00	
			2010	\$ 25,384	- \$ 35,598			
			2011	\$ 25,384	- \$ 35,598			
5514	Parks III	N06	2009	\$ 22,722	- \$ 31,845	0.50		
			2010	\$ 23,177	- \$ 32,482			
			2011	\$ 23,177	- \$ 32,482			
<u>Part-Time Non-Benefitted/Seasonal</u>								
5650	Assistant Golf Pro	T06	2009	\$ 22,722	- \$ 31,845	3.00	3.00	3.00
			2010	\$ 23,177	- \$ 32,482			
			2011	\$ 23,177	- \$ 32,482			
5512	Parks II	T05	2009	\$ 20,558	- \$ 29,151			8.30
			2010	\$ 20,969	- \$ 29,734			
			2011	\$ 20,969	- \$ 29,734			
5512	Parks II	T04	2009	\$ 19,158	- \$ 26,435	8.50	8.30	
			2010	\$ 19,541	- \$ 26,964			
			2011	\$ 19,541	- \$ 26,964			
5614	Golf Course Starter	T03	2009	\$ 17,312	- \$ 23,762	1.00	1.00	1.00
			2010	\$ 17,659	- \$ 24,237			
			2011	\$ 17,659	- \$ 24,237			
5510	Parks I	T02	2009	\$ 15,700	- \$ 21,513	0.39	0.39	0.39
			2010	\$ 16,014	- \$ 21,943			
			2011	\$ 16,014	- \$ 21,943			
5612	Golf Course Ranger	T02	2009	\$ 15,700	- \$ 21,513	1.00	0.50	0.50
			2010	\$ 16,014	- \$ 21,943			
			2011	\$ 16,014	- \$ 21,943			
5610	Golf Cart Servicer	T01	2009	\$ 13,960	- \$ 19,370	0.49	0.49	0.49
			2010	\$ 14,239	- \$ 19,758			
			2011	\$ 14,239	- \$ 19,758			
057 Transportation and Parking Fund								
<u>Full-Time Regular</u>								
4180	Deputy Public Works Director	E11	2009	\$ 82,260	- \$ 104,040	1.00		
			2010	\$ 83,905	- \$ 106,121			
			2011	\$ 83,905	- \$ 106,121			
4292	Transit & Transportation Manager	E11	2009	\$ 82,260	- \$ 104,040		1.00	1.00
			2010	\$ 83,905	- \$ 106,121			
			2011	\$ 83,905	- \$ 106,121			
4290	Fleet and Transit Manager	E08	2009	\$ 56,182	- \$ 81,098	0.50		
			2010	\$ 57,305	- \$ 82,720			
			2011	\$ 57,305	- \$ 82,720			

Staffing Summary by Fund

<u>Class Code:</u>	<u>Position Name:</u>	<u>Grade:</u>	<u>Wage Level</u>			<u>2009 FTEs</u>	<u>2010 FTEs</u>	<u>2011 FTEs</u>
			<u>Year</u>	<u>Entry</u>	<u>Working</u>			
1660	GIS Administrator	E07	2009	\$ 46,818	- \$ 71,400	0.25	0.25	0.25
			2010	\$ 47,754	- \$ 72,828			
			2011	\$ 47,754	- \$ 72,828			
4140	Parking and Fleet Administration Team Leader	E06	2009	\$ 43,697	- \$ 63,240		1.00	1.00
			2010	\$ 44,571	- \$ 64,505			
			2011	\$ 44,571	- \$ 64,505			
4270	Transit Project Manager	E06	2009	\$ 43,697	- \$ 63,240	1.00	1.00	1.00
			2010	\$ 44,571	- \$ 64,505			
			2011	\$ 44,571	- \$ 64,505			
4280	Transit Administration Team Leader	E06	2009	\$ 43,697	- \$ 63,240		1.00	1.00
			2010	\$ 44,571	- \$ 64,505			
			2011	\$ 44,571	- \$ 64,505			
4260	Transit Supervisor	N10	2009	\$ 34,625	- \$ 53,189	1.00		
			2010	\$ 35,317	- \$ 54,252			
			2011	\$ 35,317	- \$ 54,252			
4262	Operations Team Leader	N10	2009	\$ 34,625	- \$ 53,189		1.00	1.00
			2010	\$ 35,317	- \$ 54,252			
			2011	\$ 35,317	- \$ 54,252			
7736	Analyst IV	N10	2009	\$ 34,625	- \$ 53,189	1.00		
			2010	\$ 35,317	- \$ 54,252			
			2011	\$ 35,317	- \$ 54,252			
4250	Transit Shift Supervisor	N09	2009	\$ 28,132	- \$ 47,142	4.00	3.00	3.00
			2010	\$ 28,695	- \$ 48,085			
			2011	\$ 28,695	- \$ 48,085			
4216	Bus Driver IV	N08	2009	\$ 25,968	- \$ 39,844	2.00	2.00	2.00
			2010	\$ 26,488	- \$ 40,641			
			2011	\$ 26,488	- \$ 40,641			
4214	Bus Driver III	N07	2009	\$ 24,886	- \$ 34,900			37.00
			2010	\$ 25,384	- \$ 35,598			
			2011	\$ 25,384	- \$ 35,598			
4414	Streets III	N07	2009	\$ 24,886	- \$ 34,900			1.00
			2010	\$ 25,384	- \$ 35,598			
			2011	\$ 25,384	- \$ 35,598			
4214	Bus Driver III	N06	2009	\$ 22,722	- \$ 31,845	35.00	35.00	
			2010	\$ 23,177	- \$ 32,482			
			2011	\$ 23,177	- \$ 32,482			
4414	Streets III	N06	2009	\$ 22,722	- \$ 31,845	1.00	1.00	
			2010	\$ 23,177	- \$ 32,482			
			2011	\$ 23,177	- \$ 32,482			
7724	Office Assistant III	N06	2009	\$ 22,722	- \$ 31,845	1.00	1.25	1.25
			2010	\$ 23,177	- \$ 32,482			
			2011	\$ 23,177	- \$ 32,482			

Staffing Summary by Fund

Class Code:	Position Name:	Grade:	Wage Level			2009 FTEs	2010 FTEs	2011 FTEs
			Year	Entry	Working			
7722	Office Assistant II	N05	2009	\$ 20,558	- \$ 29,151	1.25	1.00	1.00
			2010	\$ 20,969	- \$ 29,734			
			2011	\$ 20,969	- \$ 29,734			
<u>Part-Time Non-Benefitted/Seasonal</u>								
4112	Parking Adjudicator	T09	2009	\$ 28,132	- \$ 47,142	0.20	0.20	0.20
			2010	\$ 28,695	- \$ 48,085			
			2011	\$ 28,695	- \$ 48,085			
4214	Bus Driver III	T07	2009	\$ 24,886	- \$ 34,900			6.75
			2010	\$ 25,384	- \$ 35,598			
			2011	\$ 25,384	- \$ 35,598			
4414	Streets III	T07	2009	\$ 24,886	- \$ 34,900			0.20
			2010	\$ 25,384	- \$ 35,598			
			2011	\$ 25,384	- \$ 35,598			
4214	Bus Driver III	T06	2009	\$ 22,722	- \$ 31,845	2.25	5.25	
			2010	\$ 23,177	- \$ 32,482			
			2011	\$ 23,177	- \$ 32,482			
4414	Streets III	T06	2009	\$ 22,722	- \$ 31,845	0.20	0.20	
			2010	\$ 23,177	- \$ 32,482			
			2011	\$ 23,177	- \$ 32,482			
4212	Bus Driver II	T05	2009	\$ 20,558	- \$ 29,151	22.05	22.05	22.05
			2010	\$ 20,969	- \$ 29,734			
			2011	\$ 20,969	- \$ 29,734			
4210	Bus Driver I	T04	2009	\$ 19,158	- \$ 26,435	0.09	0.09	0.09
			2010	\$ 19,541	- \$ 26,964			
			2011	\$ 19,541	- \$ 26,964			
062 Fleet Fund								
<u>Full-Time Regular</u>								
4290	Fleet and Transit Manager	E08	2009	\$ 56,182	- \$ 81,098	0.50		
			2010	\$ 57,305	- \$ 82,720			
			2011	\$ 57,305	- \$ 82,720			
4680	Fleet Operations Team Leader	N11	2009	\$ 45,445	- \$ 60,593			2.00
			2010	\$ 46,354	- \$ 61,805			
			2011	\$ 46,354	- \$ 61,805			
4680	Fleet Operations Team Leader	N10	2009	\$ 34,625	- \$ 53,189		2.00	
			2010	\$ 35,317	- \$ 54,252			
			2011	\$ 35,317	- \$ 54,252			
4652	Mechanic II	N09	2009	\$ 28,132	- \$ 47,142	3.00	1.00	1.00
			2010	\$ 28,695	- \$ 48,085			
			2011	\$ 28,695	- \$ 48,085			
4650	Mechanic I	N08	2009	\$ 25,968	- \$ 39,844	3.00	5.00	5.00
			2010	\$ 26,488	- \$ 40,641			
			2011	\$ 26,488	- \$ 40,641			

Staffing Summary by Fund

Vol. I Page 160

Class Code: Position Name:
 4610 Mechanic Assistant

<u>Grade:</u>	<u>Wage Level</u>		
	<u>Year</u>	<u>Entry</u>	<u>Working</u>
N06	2009	\$ 22,722	- \$ 31,845
	2010	\$ 23,177	- \$ 32,482
	2011	\$ 23,177	- \$ 32,482

2009 FTEs 2010 FTEs 2011 FTEs
 2.00

064 Self Insurance Fund

Full-Time Regular

1112 Senior Recorder/Elections

N09	2009	\$ 28,132	- \$ 47,142
	2010	\$ 28,695	- \$ 48,085
	2011	\$ 28,695	- \$ 48,085

0.50 0.50 0.50

333.26 336.04 339.55

Budget Option Descriptions (by Team)

City Council/City Manager/Legal

	Option Code	Priority*	Option Description	Department	2009 Request	2010 Request	2011 Request
Approved Budget Options							
Y	CMEDAM	1	Assistant City Manager	Budget, Debt & Grants City Manager Vacancy Factor	\$ 0	\$ 136,353	145,485
Y	CMEDRC	2	Reclassification	City Manager Vacancy Factor	\$ 0	\$-59	-59
Y	BADJ	TEC	Base Level Adjustment	Multiple Departments	\$ 0	\$ 0	0
Y	TEC1	TEC	Fringe Update	Operating Departments	\$ 0	\$ 131,418	131,418
Y	TEC2	TEC	Health Insurance	Operating Departments	\$ 0	\$ 14,448	14,448
Total Approved for Budget Options:					\$ 0	\$ 282,160	\$ 291,292
5% Plan Options							
Y	LDEDLD5	1	Legal Duplicative Outside legal service	Legal	\$ 0	\$-20,000	-20,000
Y	LDEDOS5	2	Legal Prosecutorial Legal Services	Legal	\$ 0	\$-5,484	-5,484
Y	LDEDLP5	3	Option 3-a Leave without pay	Legal	\$ 0	\$-10,000	0
Y	CCEDCC5	5	Council Conferences	City Council	\$ 0	\$-5,000	-5,000
Y	CCEDCE5	6	Council Celebrations	City Council	\$ 0	\$-2,470	-2,470
Y	CCEDCO5	7	Council Contributions	City Council	\$ 0	\$-2,250	-2,250
Y	CMEDCA5	8	City Mgr Capital	City Manager	\$ 0	\$-7,400	-7,400

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Budget Option Descriptions (by Team)

City Council/City Manager/Legal

Vol. I Page 162

	Option Code	Priority*	Option Description	Department	2009 Request	2010 Request	2011 Request
Y	CMEDCO5	9	City Mgr Contract Services	City Manager	\$ 0	\$-4,800	-4,800
Y	CMEDCS5	10	City Mgr Conf & Supplies	City Council City Manager	\$ 0	\$-6,850	-6,850
Y	CMEDUT5	11	City Mgr Utilites	City Manager	\$ 0	\$-250	-250
Total Approved for 5% Plan Options:					\$ 0	\$-64,504	\$-54,504
10% Plan Options							
Y	CMEDCN10	10	City Mgr	City Manager	\$ 0	\$-20,000	-20,000
Total Approved for 10% Plan Options:					\$ 0	\$-20,000	\$-20,000
Total Approved Options for City Council/City Manager/Legal:					\$ 0	\$ 197,656	\$ 216,788

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Budget Option Descriptions (by Team)

City Council/City Manager/Legal

	Option Code	Priority*	Option Description	Department	2009 Request	2010 Request	2011 Request
Not Approved							
5% Plan Options							
N	LDEDRI5	4	Option 3b -Reduce intern hrs	Legal Vacancy Factor	\$ 0	\$-21,622	-23,882
Total Not Approved for 5% Plan Options:					\$ 0	\$-21,622	\$-23,882
10% Plan Options							
N	LDEDLD10	1	Legal Duplicative Outside legal service	Legal	\$ 0	\$-20,000	-20,000
N	LDEDOS10	2	Legal Prosecutorial Legal Services	Legal	\$ 0	\$-5,484	-5,484
N	LDEDLP10	3	Option 3-a Leave without pay	Legal	\$ 0	\$-10,000	0
N	LDEDRI10	4	Option 3b -Reduce intern hrs	Legal Vacancy Factor	\$ 0	\$-21,622	-23,882
N	CCEDCC10	5	Council Conferences	City Council	\$ 0	\$-5,000	-5,000
N	CCEDCE10	6	Council Celebrations	City Council	\$ 0	\$-2,470	-2,470
N	CCEDCO10	7	Council Contributions	City Council	\$ 0	\$-2,250	-2,250
N	CMEDCA10	8	City Mgr Capital	City Manager	\$ 0	\$-7,400	-7,400
N	CMEDCO10	9	City Mgr Contract Services	City Manager	\$ 0	\$-4,800	-4,800
N	CMEDUT10	11	City Mgr Utilites	City Manager	\$ 0	\$-250	-250
N	CMEDCS10	12	City Mgr Conf & Supplies	City Council City Manager	\$ 0	\$-6,850	-6,850
N	LDEDO410	15	Legal - Option 4	Legal	\$ 0	\$-2,785	-2,785

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Budget Option Descriptions (by Team)

City Council/City Manager/Legal

	Option Code	Priority*	Option Description	Department	2009 Request	2010 Request	2011 Request
N	LDEDO510	16	Legal - Option 5	Legal Vacancy Factor	\$ 0	\$-20,400	-22,532
N	LDEDO610	17	Legal Option 6	Legal	\$ 0	\$-23,400	-23,400
Total Not Approved for 10% Plan Options:					\$ 0	\$-132,710	\$-127,103
Total Not Approved Options for City Council/City Manager/Legal:					\$ 0	\$-154,332	\$-150,986

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Budget Option Descriptions (by Team)

Engineering/Building/Planning

Option Code	Priority*	Option Description	Department	2009 Request	2010 Request	2011 Request
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Budget Option Descriptions (by Team)

Engineering/Building/Planning

Vol. I Page 166

Option Code	Priority*	Option Description	Department	2009 Request	2010 Request	2011 Request	
Approved Budget Options							
Y	BDCDBI	1	2 Senior Building Inspectors	Building Dept.	\$ 0	\$ 182,860	182,860
Y	PDCDAR	2	Full Time Architect	Planning Dept. Vacancy Factor	\$ 0	\$ -656	-656
Y	EDCDFA	3	Full Time Analysis	Community & Environment Economy Engineering Vacancy Factor	\$ 0	\$ 29,019	29,019
Y	BADJ	TEC	Base Level Adjustment	Multiple Departments	\$ 0	\$ 0	0
Y	TEC1	TEC	Fringe Update	Operating Departments	\$ 0	\$ 163,152	163,152
Y	TEC2	TEC	Health Insurance	Operating Departments	\$ 0	\$ 22,651	22,651
Total Approved for Budget Options:					\$ 0	\$ 397,026	\$ 397,026
5% Plan Options							
Y	EDCDEC5	1	Engineering Consulting Services	Engineering	\$ 0	\$ -92,000	-92,000
Total Approved for 5% Plan Options:					\$ 0	\$ -92,000	\$ -92,000
10% Plan Options							
Y	BDCDBC10	2	Building Contract Services	Building Dept.	\$ 0	\$ -89,000	-89,000
Y	PDCDPD10	4	Planning Department Contract Employee / Con	Planning Dept.	\$ 0	\$ -19,339	-19,339
Y	EDCDCS10	5	Engineering Consulting Services	Engineering	\$ 0	\$ -9,000	-9,000
Total Approved for 10% Plan Options:					\$ 0	\$ -117,339	\$ -117,339
Total Approved Options for Engineering/Building/Planning:					\$ 0	\$ 187,687	\$ 187,687

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Budget Option Descriptions (by Team)

Engineering/Building/Planning

	Option Code	Priority*	Option Description	Department	2009 Request	2010 Request	2011 Request
Not Approved Budget Options							
N	CDCDGP	4	General Plan Update - RETRACTED	Engineering Planning Dept.	\$ 0	\$ 0	0
N	PDCDAN	5	Increased software cost	Planning Dept.	\$ 5,000	\$ 5,000	5,000
Total Not Approved for Budget Options:					\$ 5,000	\$ 5,000	\$ 5,000
5% Plan Options							
N	BDCDBC5	2	Building Contract Services	Building Dept.	\$ 0	\$-50,000	-50,000
Total Not Approved for 5% Plan Options:					\$ 0	\$-50,000	\$-50,000
10% Plan Options							
N	EDCDEC10	1	Engineering Consulting Services	Engineering	\$ 0	\$-150,000	-150,000
Total Not Approved for 10% Plan Options:					\$ 0	\$-150,000	\$-150,000
Total Not Approved Options for Engineering/Building/Planning:					\$ 5,000	\$-195,000	\$-195,000

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Budget Option Descriptions (by Team)

HR/Budget/Finance/IT

<u>Option Code</u>	<u>Priority*</u>	<u>Option Description</u>	<u>Department</u>	<u>2009 Request</u>	<u>2010 Request</u>	<u>2011 Request</u>
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COM = Committee Recommended

Budget Option Descriptions (by Team)

HR/Budget/Finance/IT

	Option Code	Priority*	Option Description	Department	2009 Request	2010 Request	2011 Request
Approved Budget Options							
Y	CMEDAM	1	Assistant City Manager	Budget, Debt & Grants City Manager Vacancy Factor	\$ 0	\$-140,293	-149,202
Y	HRISPD	2	Professional Development	Human Resources Vacancy Factor	\$ 0	\$-48	-48
Y	BUISRE	4	Budget Department Restructuring	Budget, Debt & Grants Transportation Oper Vacancy Factor	\$ 0	\$ 0	0
Y	BUISCC	CM	125th Anniversary Celebration	Budget, Debt & Grants	\$ 14,950	\$ 0	0
Y	HRISFR	CM	Fringe Reduction	Human Resources	\$ 0	\$-23,000	0
Y	TEC1	TEC	Fringe Update	Operating Departments	\$ 0	\$ 164,727	164,727
Y	TEC2	TEC	Health Insurance	Operating Departments	\$ 0	\$ 12,543	12,543
Total Approved for Budget Options:					\$ 14,950	\$ 13,930	\$ 28,022
5% Plan Options							
Y	FIISPU5	1	Phone Utilities	Info Tech & Cust Serv	\$ 0	\$-12,000	-12,000
Y	HRISDD5	2	Day to Day Operations	Human Resources	\$ 0	\$-2,200	-2,200
Y	FIISFE5	3	Finance Capital & Equipment Maintenance	Finance	\$ 0	\$-5,000	-5,000
Y	BUISBB5	4	Budget In Brief	Budget, Debt & Grants	\$ 0	\$-1,800	-1,800
Y	HRISEC5	5	Employee and city-wide communications	Human Resources	\$ 0	\$-1,500	-1,500

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Budget Option Descriptions (by Team)

HR/Budget/Finance/IT

	Option Code	Priority*	Option Description	Department	2009 Request	2010 Request	2011 Request
Y	ITISCO5	6	IT Capital Outlay	Info Tech & Cust Serv	\$ 0	\$-12,000	-12,000
Y	ITISIT5	7	IT Training	Info Tech & Cust Serv	\$ 0	\$-12,000	-12,000
Y	ITISSM5	8	IT Software Maint	Info Tech & Cust Serv	\$ 0	\$-12,000	-12,000
Y	ITISCA5	15	Contract Services	Info Tech & Cust Serv	\$ 0	\$-12,000	-12,000
Y	BUISAR5	16	Analysis Resource	Budget, Debt & Grants	\$ 0	\$-3,800	-3,800
Total Approved for 5% Plan Options:					\$ 0	\$-74,300	\$-74,300
Total Approved Options for HR/Budget/Finance/IT:					\$ 14,950	\$-60,370	\$-46,278

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Budget Option Descriptions (by Team)

HR/Budget/Finance/IT

Option Code	Priority*	Option Description	Department	2009 Request	2010 Request	2011 Request	
Not Approved Budget Options							
N	HRISSA	3	Service Awards - Same Level of Service Adjust	Human Resources	\$ 0	\$ 0	4,900
Total Not Approved for Budget Options:					\$ 0	\$ 0	\$ 4,900
5% Plan Options							
N	HRISRC5	9	Regulatory Compliance, Professional Associat	Human Resources	\$ 0	\$-4,850	-4,850
N	FIISDT5	10	Finance Department Trainings	Finance	\$ 0	\$-2,500	-2,500
N	HRISCR5	11	Citywide Rrecruitment, Staffing & Training	Human Resources	\$ 0	\$-16,500	-16,500
N	BUISPM5	12	Performance Measures & Benchmarking	Budget, Debt & Grants	\$ 0	\$-2,300	-2,300
N	HRISEB5	13	Employee Benefits-Citywide	Human Resources	\$ 0	\$-5,500	-5,500
N	BUISPT5	14	Property Tax Database	Budget, Debt & Grants	\$ 0	\$-5,200	-5,200
N	FIISFC5	17	Finance Contract Services & Audit	Finance	\$ 0	\$-24,445	-24,445
Total Not Approved for 5% Plan Options:					\$ 0	\$-61,295	\$-61,295
10% Plan Options							
N	ITISPU10	1	Phone Utilities	Info Tech & Cust Serv	\$ 0	\$-12,000	-12,000
N	HRISDD10	2	Day to Day Operations	Human Resources	\$ 0	\$-4,700	-4,700
N	FIISCE10	3	Finance Capital & Equipment Maintenance	Finance	\$ 0	\$-5,000	-5,000
N	BUISBB10	4	Budget In Brief	Budget, Debt & Grants	\$ 0	\$-1,800	-1,800

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Budget Option Descriptions (by Team)

HR/Budget/Finance/IT

	<u>Option Code</u>	<u>Priority*</u>	<u>Option Description</u>	<u>Department</u>	<u>2009 Request</u>	<u>2010 Request</u>	<u>2011 Request</u>
N	HRISCC10	5	Employee and city-wide communications	Human Resources	\$ 0	\$-2,500	-2,500
N	ITISCO10	6	IT Capital Outlay	Info Tech & Cust Serv	\$ 0	\$-12,000	-12,000
N	ITISTR10	7	IT Training	Info Tech & Cust Serv	\$ 0	\$-12,000	-12,000
N	HRISRC10	8	Regulatory Compliance, Professional Associat	Human Resources	\$ 0	\$-5,450	-5,450
N	FIISDT10	9	Finance Department Trainings	Finance	\$ 0	\$-2,500	-2,500
N	HRISCR10	10	Citywide Rrecruitment, Staffing & Training	Human Resources	\$ 0	\$-34,214	-34,214
N	BUISPM10	11	Performance Measures & Benchmarking	Budget, Debt & Grants	\$ 0	\$-2,300	-2,300
N	HRISEB10	12	Employee Benefits-Citywide	Human Resources	\$ 0	\$-11,000	-11,000
N	BUISPT10	13	Property Tax Database	Budget, Debt & Grants	\$ 0	\$-5,200	-5,200
N	ITISSM10	14	IT Software Maint	Info Tech & Cust Serv	\$ 0	\$-12,000	-12,000
N	ITISCS10	15	Contract Services	Info Tech & Cust Serv	\$ 0	\$-12,000	-12,000
N	BUISAR10	16	Analysis Resource	Budget, Debt & Grants Vacancy Factor	\$ 0	\$ 60,379	60,379
N	HRISCP10	17	Christmas Party	Human Resources	\$ 0	\$-2,000	-2,000
N	FIISCS10	18	Finance Contract Services & Audit	Finance	\$ 0	\$-24,445	-24,445

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Budget Option Descriptions (by Team)

HR/Budget/Finance/IT

	Option Code	Priority*	Option Description	Department	2009 Request	2010 Request	2011 Request
N	BUISGA10	19	Grants Administration	Budget, Debt & Grants Vacancy Factor	\$ 0	\$-67,929	-67,929
N	ITISSA10	20	Systems Administrator	Info Tech & Cust Serv Vacancy Factor	\$ 0	\$-94,265	-94,265
Total Not Approved for 10% Plan Options:					\$ 0	\$-262,924	\$-262,924
Total Not Approved Options for HR/Budget/Finance/IT:					\$ 0	\$-324,219	\$-319,319

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Budget Option Descriptions (by Team)

Non-Departmental

Option Code	Priority*	Option Description	Department	2009 Request	2010 Request	2011 Request
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Budget Option Descriptions (by Team)

Non-Departmental

	Option Code	Priority*	Option Description	Department	2009 Request	2010 Request	2011 Request
Approved Budget Options							
Y	CMEDAM	1	Assistant City Manager	Budget, Debt & Grants City Manager Vacancy Factor	\$ 0	\$ 276	260
Y	IMSUEV	1	Event Supplies, Material, Cleaning & Ops	Economy	\$ 0	\$ 15,000	15,000
Y	PWPWCE	1	Parks & Streets Dept.	Career Development Golf Maintenance Parks & Cemetery Street Maintenance Vacancy Factor	\$ 0	\$-1,057	-1,057
Y	TDLRTP	1	Additional Tennis Pro	Tennis Vacancy Factor	\$ 0	\$-5,975	-5,975
Y	TDLRTPR*	1	Additional Tennis Pro	Tennis Lessons	\$-112,788	\$-112,788	-112,788
Y	TDTDSTR*	1	SR-248 Study	State Contribution	\$-30,000	\$ 0	0
Y	CCPSDS	2	Dispatcher	Communication Center Vacancy Factor	\$ 0	\$-2,121	-2,121
Y	CMEDRC	2	Reclassification	City Manager Vacancy Factor	\$ 0	\$-635	-635
Y	HRISPD	2	Professional Development	Human Resources Vacancy Factor	\$ 0	\$-515	-515
Y	IMSUBT	2	Backcountry Trails O&M	Economy	\$ 0	\$ 16,000	16,000
Y	PDCDAR	2	Full Time Architect	Planning Dept. Vacancy Factor	\$ 0	\$-1,875	-1,875
Y	TDTDTR	2	Transit Reorg	Public Works Admin. Transportation Oper Vacancy Factor Water Operations	\$ 0	\$-136	-136

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Budget Option Descriptions (by Team)

Non-Departmental

Vol. I Page 176

	Option Code	Priority*	Option Description	Department	2009 Request	2010 Request	2011 Request
Y	EDCDFA	3	Full Time Analysis	Community & Environment Economy Engineering Vacancy Factor	\$ 0	\$-14,019	-14,019
Y	PDPSSO	3	Senior Police Officer	Police Vacancy Factor	\$ 0	\$-6,070	-6,070
Y	PDPSSOR*	3	Senior Police Officer	Other Miscellaneous	\$ 0	\$ 0	0
Y	BMPWMER*	4	Building Maintenance Museum Expansion	Other Miscellaneous	\$ 0	\$-9,250	-9,250
Y	BUISRE	4	Budget Department Restructuring	Budget, Debt & Grants Transportation Oper Vacancy Factor	\$ 0	\$ 0	0
Y	IFLRSOR*	5	Sports Officials	Ice Facility League Rental	\$ 0	\$-10,000	-10,000
Y	IMSUPS	5	PSSM Comprehensive E. Analysis	Economy	\$ 0	\$ 25,000	0
Y	PDPWHP	5	Parks Dept. Hillside Park	Parks & Cemetery Vacancy Factor	\$ 0	\$-622	-622
Y	IMSUSU	8	Sundance Reimbursement	Economy	\$ 10,918	\$ 0	0
Y	IMSUSUR*	8	Sundance Reimbursement	Special Events	\$-10,918	\$ 0	0
Y	TDTDPO	8	Park and Ride Operations	Parks & Cemetery Street Lights Sign Street Maintenance Transportation Oper Vacancy Factor	\$ 0	\$ 299	218
Y	SDPWWP	10	Streets Dept. Walk-ability Project	Street Lights Sign Street Maintenance	\$ 0	\$ 2,300	2,300
Y	LDLRRBR*	11	Reciprocal Borrowing Phase II	Other Miscellaneous	\$ 0	\$-12,412	-12,412

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Budget Option Descriptions (by Team)

Non-Departmental

	Option Code	Priority*	Option Description	Department	2009 Request	2010 Request	2011 Request
Y	PDPSRER*	12	DUI/Crosswalk/Drug Box Reimbursement	State Contribution	\$-9,737	\$ 0	0
Y	CCPSRER*	14	Reimbursement for 911 system	State Contribution	\$-9,000	\$ 0	0
Y	PDPSBVR*	15	Bulletproof Vest Reimbursement	State Contribution	\$-2,243	\$ 0	0
Y	BUISCC*	CM	125th Anniversary Celebration (Revenue Offset	Other Miscellaneous	\$-14,950	\$ 0	0
Y	CSNDEL	CM	Elimnate Company Store	Company Store	\$ 0	\$-5,000	-5,000
Y	SIEDOB	CM	Adjustment for liability payout	Self Ins & Sec Bond	\$ 309,580	\$ 0	0
Y	PPLN	COM	Pay Plan Adjustments	Operating Departments	\$ 0	\$ 324,651	1,028,938
Y	BADJ	TEC	Base Level Adjustment	Multiple Departments	\$ 0	\$ 0	0
Y	BDNDAJ	TEC	Business Improvement District same-level adju	Business Improvement District	\$ 1,333	\$ 0	0
Y	BDNDBD	TEC	Business Improvement District Fee Increase	Business Improvement District	\$ 0	\$ 17,589	17,589
Y	BDNDBDR*	TEC	Business Improvement District Fee Increase	Business Improvement District	\$ 0	\$-17,589	-17,589
Y	CONF	TEC	Technical adjustment to show confiscations fu	Police Special Revenue Fund	\$ 10,791	\$ 0	0
Y	LDNDSC	TEC	Grant from Summit County for Leadership	Spec. Svc. Cntrt. Ldrshp 2000	\$ 10,000	\$ 0	0
Y	LDNDSCR*	TEC	Grant from Summit County for Leadership	Other Miscellaneous	\$-10,000	\$ 0	0

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Budget Option Descriptions (by Team)

Non-Departmental

Vol. I Page 178

	Option Code	Priority*	Option Description	Department	2009 Request	2010 Request	2011 Request
Y	MSNDHO	TEC	Marsac-Swede Condo HOA dues	Shell Space HOA	\$ 0	\$ 13,000	13,000
Y	One-time	TEC	Budget down for one-time options in FY09	City Recreation Community & Environment Golf Maintenance Police Public Works Admin. Transportation Oper Vacancy Factor	\$ 0	\$-43,967	-43,967
Y	TEC1	TEC	Fringe Update	Operating Departments	\$ 2,418	\$-1,309,617	-1,309,628
Y	TEC2	TEC	Health Insurance	Operating Departments	\$ 0	\$-2,675	-2,675
Y	TOBC	TEC	Technical adjustment to show tobacco compli	Police Special Revenue Fund	\$ 22,722	\$ 0	0
Total Approved for Budget Options:					\$ 168,126	\$-1,142,208	\$-463,027
5% Plan Options							
Y	PDPWPD5	1	Parks Dept. - 5%	Parks & Cemetery Vacancy Factor	\$ 0	\$ 2,065	2,278
Y	TDTDR*5	1	FTA Operating Assistance	Federal Grants	\$ 0	\$-1,367,957	-992,808
Y	SLPWSL5	4	Street lights & Sign -5%	Street Lights Sign	\$ 0	\$-9,600	-9,600
Y	SUSUCO5	4	Community Outreach and Education	Community & Environment Economy	\$ 0	\$-11,375	-11,375
Y	IMSUCS5	5	Contract Svcs.	Economy	\$ 0	\$-12,000	-12,000
Y	SAPWSA5	5	Swede Alley -5%	Swede Alley Parking Struct.	\$ 0	\$-4,300	-4,300
Y	SMEDSM5	12	Special Meetings	Special Meetings	\$ 0	\$-2,000	-2,000

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Budget Option Descriptions (by Team)

Non-Departmental

	Option Code	Priority*	Option Description	Department	2009 Request	2010 Request	2011 Request
Y	PDPSPT5	13	PT Non-Benefited	Police Vacancy Factor	\$ 0	\$ 1,428	1,428
Y	VFEDVF5	13	Venture Fund	Venture Fund	\$ 0	\$-15,000	-15,000
Total Approved for 5% Plan Options:					\$ 0	\$-1,418,739	\$-1,043,377
10% Plan Options							
Y	IMSUCO10	1	Capital Outlay	Economy	\$ 0	\$-7,800	-7,800
Y	SUSUPE10	2	Professional Education & Development	Community & Environment Economy	\$ 0	\$-6,095	-6,095
Total Approved for 10% Plan Options:					\$ 0	\$-13,895	\$-13,895
Total Approved Options for Non-Departmental:					\$ 168,126	\$-2,574,841	\$-1,520,299

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Budget Option Descriptions (by Team)

Non-Departmental

Vol. I Page 180

	Option Code	Priority*	Option Description	Department	2009 Request	2010 Request	2011 Request
Not Approved Budget Options							
N	IMSUEVR*	1	Event Supplies, Material, Cleaning & Ops	Special Events	\$ 0	\$-10,000	-10,000
N	PWPWLSR*	3	Parks Dept. & Building Maintenance - New Liq	Other Miscellaneous	\$ 0	\$ 0	0
N	VISUSM	3	Senior Market Study - RETRACTED	Community & Environment	\$ 0	\$ 0	0
N	PDPSQO	4	Senior Police Officer	Police Vacancy Factor	\$ 0	\$ 0	-6,070
N	VISUCS	4	Citizen Satisfaction Survey - RETRACTED	Community & Environment	\$ 0	\$ 0	0
N	PDPSEP	5	Senior Police Officer	Police Vacancy Factor	\$ 0	\$ 0	-6,070
N	CCPSDI	6	Dispatcher	Communication Center Vacancy Factor	\$ 0	\$ 0	-4,063
N	VISUSI	6	Sustainability Intern	Community & Environment	\$ 0	\$ 3,000	0
N	VISUAQ	7	Air Quality Monitoring - RETRACTED	Community & Environment	\$ 0	\$ 0	0
N	PSPWSR	11	Parks & Streets Dept.	Walk-ability Parks & Cemetery Street Maintenance Vacancy Factor	\$ 0	\$-1,244	-1,244
Total Not Approved for Budget Options:					\$ 0	\$-8,244	\$-27,447
5% Plan Options							
N	IMSUCO5	1	Capital Outlay	Economy	\$ 0	\$-6,800	-6,800
N	SUSUPE5	2	Professional Education & Development	Community & Environment Economy	\$ 0	\$-2,150	-2,150

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Budget Option Descriptions (by Team)

Non-Departmental

	Option Code	Priority*	Option Description	Department	2009 Request	2010 Request	2011 Request
N	VISUPS5	3	Professional Services	Community & Environment	\$ 0	\$-10,910	-10,910
N	LDEDRI5	4	Option 3b -Reduce intern hrs	Legal Vacancy Factor	\$ 0	\$ 1,514	1,672
N	PDPSOT5	12	Overtime	Police Vacancy Factor	\$ 0	\$ 1,400	1,400
N	CRLRFC5	20	Fitness Center Staff	City Recreation Vacancy Factor	\$ 0	\$ 743	743
N	LDLRPT5	28	Part-time Library Staff Hours Reduction	Library Vacancy Factor	\$ 0	\$ 114	124
N	TDLRPS5	24	Pro Shop	City Recreation Tennis Vacancy Factor	\$ 0	\$ 182	182
N	TDLRTH5	23	Teaching on Holidays	City Recreation Tennis Vacancy Factor	\$ 0	\$ 265	265
Total Not Approved for 5% Plan Options:					\$ 0	\$-15,643	\$-15,475
10% Plan Options							
N	PDPWPD10	1	Parks Dept. - 10%	Parks & Cemetery Vacancy Factor	\$ 0	\$ 4,131	4,555
N	TDTDR*10	1	FTA Operating Assistance	Federal Grants	\$ 0	\$-1,367,957	-992,808
N	BDCDR*10	3	Building Contract Services	Adm Chg Fr Water	\$ 0	\$-18,000	0
N	VISUPS10	3	Professional Services	Community & Environment	\$ 0	\$-29,484	-29,484
N	LDEDRI10	4	Option 3b -Reduce intern hrs	Legal Vacancy Factor	\$ 0	\$ 1,514	1,672
N	SLPWSL10	4	Street lights & Sign -10%	Street Lights Sign	\$ 0	\$-20,000	-20,000

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Budget Option Descriptions (by Team)

Non-Departmental

	<u>Option Code</u>	<u>Priority*</u>	<u>Option Description</u>	<u>Department</u>	<u>2009 Request</u>	<u>2010 Request</u>	<u>2011 Request</u>
N	SUSUCO10	4	Community Outreach and Education	Community & Environment Economy	\$ 0	\$-16,191	-16,191
N	IMSUCS10	5	Contract Services	Economy	\$ 0	\$-25,000	-25,000
N	SAPWSA10	5	Swede Alley -10%	Swede Alley Parking Struct.	\$ 0	\$-8,500	-8,500
N	SMPWSM10	6	Streets Maintenance -10%	Parks & Cemetery Street Maintenance Vacancy Factor	\$ 0	\$ 4,939	5,413
N	SMEDSM10	13	Special Meetings	Special Meetings	\$ 0	\$-8,000	-8,000
N	VFEDVF10	14	Venture Fund	Venture Fund	\$ 0	\$-10,000	-25,000
N	BUISAR10	16	Analysis Resource	Budget, Debt & Grants Vacancy Factor	\$ 0	\$-4,493	-4,493
N	LDEDO510	16	Legal - Option 5	Legal Vacancy Factor	\$ 0	\$ 1,428	1,577
N	BUISGA10	19	Grants Administration	Budget, Debt & Grants Vacancy Factor	\$ 0	\$ 4,493	4,493
N	CRLRFS10	19	Fitness Center Staff	City Recreation Vacancy Factor	\$ 0	\$ 1,857	1,857
N	CRLRCH10	30	Racquet Club Hours	City Recreation Vacancy Factor	\$ 0	\$ 1,033	1,033
N	CRLRFC10	29	Group Fitness Classes	City Recreation Vacancy Factor	\$ 0	\$ 3,786	3,786
N	CRLRTH10	23	Teaching on holidays	City Recreation Tennis Vacancy Factor	\$ 0	\$ 265	265
N	ITISSA10	20	Systems Administrator	Info Tech & Cust Serv Vacancy Factor	\$ 0	\$ 6,599	6,599

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Budget Option Descriptions (by Team)

Non-Departmental

	Option Code	Priority*	Option Description	Department	2009 Request	2010 Request	2011 Request
N	LDLRPT10	28	Library Part-time Staff	Library Vacancy Factor	\$ 0	\$ 688	737
N	PDPSHP10	33	Holiday Pay	Police Vacancy Factor	\$ 0	\$ 383	383
N	PDPSOT10	38	Overtime	Police Vacancy Factor	\$ 0	\$ 5,250	5,250
N	PDPSPT10	40	FTE Police Officer	Police Vacancy Factor	\$ 0	\$ 6,070	6,070
N	PDPSPT10	39	PT Non-Benefited	Police Vacancy Factor	\$ 0	\$ 1,428	1,428
N	TDLRPS10	24	Pro Shop	City Recreation Tennis Vacancy Factor	\$ 0	\$ 363	363
Total Not Approved for 10% Plan Options:					\$ 0	\$-1,463,400	\$-1,083,996
Total Not Approved Options for Non-Departmental:					\$ 0	\$-1,487,288	\$-1,126,918

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Budget Option Descriptions (by Team)

Public Safety

<u>Option Code</u>	<u>Priority*</u>	<u>Option Description</u>	<u>Department</u>	<u>2009 Request</u>	<u>2010 Request</u>	<u>2011 Request</u>
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Budget Option Descriptions (by Team)

Public Safety

Option Code	Priority*	Option Description	Department	2009 Request	2010 Request	2011 Request	
Approved Budget Options							
Y	CCPSSS	1	Cont Serv. Special Serv.	Communication Center	\$ 0	\$ 8,154	8,154
Y	CCPSDS	2	Dispatcher	Communication Center Vacancy Factor	\$ 0	\$ 30,293	30,293
Y	PDPSSO	3	Senior Police Officer	Police Vacancy Factor	\$ 0	\$ 100,814	86,714
Y	PDPSRE	12	DUI/Crosswalk/Drug Box Reimbursement	Police	\$ 9,737	\$ 0	0
Y	CCPSRE	14	Reimbursement for 911 system	Communication Center	\$ 9,000	\$ 0	0
Y	PDPSBV	15	Bulletproof Vest Reimbursement	Police	\$ 2,243	\$ 0	0
Y	One-time	TEC	Budget down for one-time options in FY09	City Recreation Community & Environment Golf Maintenance Police Public Works Admin. Transportation Oper Vacancy Factor	\$ 0	\$ -89,400	-89,400
Y	TEC1	TEC	Fringe Update	Operating Departments	\$ 0	\$ 296,167	296,167
Y	TEC2	TEC	Health Insurance	Operating Departments	\$ 0	\$ 37,286	37,286
Total Approved for Budget Options:					\$ 20,980	\$ 383,314	\$ 369,214
5% Plan Options							
Y	CCPSFP5	1	Film/Photo Processing	Police	\$ 0	\$ -2,000	-2,000
Y	PDPST5	2	Meetings/Conf. Travel	Police	\$ 0	\$ -5,000	-5,000

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Budget Option Descriptions (by Team)

Public Safety

	Option Code	Priority*	Option Description	Department	2009 Request	2010 Request	2011 Request
Y	PDPSCW5	3	Vehicle Car Wash	Police	\$ 0	\$-2,000	-2,000
Y	PDPSSS5	4	Cont Serv Special Sr	Police	\$ 0	\$-15,000	-15,000
Y	PSPSDS5	5	Department Supplies	Police	\$ 0	\$-10,000	-10,000
Y	PDPSUC5	6	Uniforms & Clothing	Police	\$ 0	\$-5,000	-5,000
Y	PSPSTE5	7	Telephone	Police	\$ 0	\$-7,680	-7,680
Y	PDPSTR5	8	Training	Police	\$ 0	\$-10,000	-10,000
Y	PDPSEQ5	9	Equipment	Police	\$ 0	\$-25,320	-25,320
Y	PDPSP5	13	PT Non-Benefited	Police Vacancy Factor	\$ 0	\$-20,400	-20,400
Total Approved for 5% Plan Options:					\$ 0	\$-102,400	\$-102,400

10% Plan Options

Y	PDPSPO10	1	Postage	Police	\$ 0	\$-1,000	-1,000
Y	PDPSGA10	8	Gasoline, Unleaded	Police	\$ 0	\$-500	-500
Y	PDPS8010	10	Office Equipment	Police	\$ 0	\$-2,000	-2,000
Y	CCPSCE10	15	Cellular	Communication Center	\$ 0	\$-6,500	-6,500
Y	CCPSPG10	17	Pagers	Communication Center	\$ 0	\$-500	-500
Y	PDPSCL10	35	Cleaning & Maintenance	Police	\$ 0	\$-10,000	-10,000

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Budget Option Descriptions (by Team)

Public Safety

Option Code	Priority*	Option Description	Department	2009 Request	2010 Request	2011 Request
Total Approved for 10% Plan Options:				\$ 0	\$-20,500	\$-20,500
Total Approved Options for Public Safety:				\$ 20,980	\$ 260,414	\$ 246,314

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Budget Option Descriptions (by Team)

Public Safety

Vol. I Page 188

	Option Code	Priority*	Option Description	Department	2009 Request	2010 Request	2011 Request
Not Approved Budget Options							
N	PDPSQO	4	Senior Police Officer	Police Vacancy Factor	\$ 0	\$ 0	130,814
N	PDPSEP	5	Senior Police Officer	Police Vacancy Factor	\$ 0	\$ 0	130,814
N	CCPSDI	6	Dispatcher	Communication Center Vacancy Factor	\$ 0	\$ 0	58,738
N	PDPSSC	7	Light Spectrum Camera (1)	Police	\$ 0	\$ 7,600	0
N	PDPSLD	8	Lidar Units (2)	Police	\$ 0	\$ 6,400	6,400
N	PDPSIC	9	In-Car Cameras (2)	Police	\$ 0	\$ 10,000	10,000
N	PDPSRC	10	Replacement Coats	Police	\$ 0	\$ 1,200	1,200
N	PDPSOE	11	Office Equipment	Police	\$ 0	\$ 0	3,000
Total Not Approved for Budget Options:					\$ 0	\$ 25,200	\$ 340,966
5% Plan Options							
N	PDPSGG5	10	I.S. Central Garage Gas	Police	\$ 0	\$-20,000	-20,000
N	PDPSGM5	11	I.S. Central Gar. Maint.	Police	\$ 0	\$-10,000	-10,000
N	PDPSOT5	12	Overtime	Police Vacancy Factor	\$ 0	\$-20,000	-20,000
Total Not Approved for 5% Plan Options:					\$ 0	\$-50,000	\$-50,000
10% Plan Options							
N	PDPSFP10	2	Film/Photo Process	Police	\$ 0	\$-2,000	-2,000

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Budget Option Descriptions (by Team)

Public Safety

	Option Code	Priority*	Option Description	Department	2009 Request	2010 Request	2011 Request
N	PDPSOE10	3	Office Equipment R&M	Police	\$ 0	\$-500	-500
N	PDPSVR10	4	Vehicle Repair/Maintenance	Police	\$ 0	\$-1,500	-1,500
N	PDPSMB10	5	Memberships	Police	\$ 0	\$-1,000	-1,000
N	PDPSCT10	6	Meetings/Conf Travel	Police	\$ 0	\$-5,000	-5,000
N	PDPSVW10	7	Vehicle Car Wash	Police	\$ 0	\$-3,000	-3,000
N	PDPSOS10	9	Office Supplies	Police	\$ 0	\$-1,000	-1,000
N	PDPSPP10	11	Printing (Patrol)	Police	\$ 0	\$-1,000	-1,000
N	CCSPD10	12	Printing (Dispatch)	Communication Center	\$ 0	\$-500	-500
N	PDSPC10	13	Photo Copy (Police)	Police	\$ 0	\$-3,000	-3,000
N	CCPSDS10	16	Department Supplies	Communication Center	\$ 0	\$-1,500	-1,500
N	CCPSUD10	18	Uniforms (Dispatch)	Communication Center	\$ 0	\$-2,000	-2,000
N	CCPSCM10	19	Cleaning & Maintenance	Communication Center	\$ 0	\$-500	-500
N	CCPSME10	20	Memberships	Communication Center	\$ 0	\$-150	-150
N	CCPSMM10	29	Communications Equipment	Communication Center	\$ 0	\$-4,000	-4,000

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Budget Option Descriptions (by Team)

Public Safety

	Option Code	Priority*	Option Description	Department	2009 Request	2010 Request	2011 Request
N	CCPSOE10	21	Office Equipment	Communication Center	\$ 0	\$-500	-500
N	CCPSTR10	32	Training	Communication Center	\$ 0	\$-1,500	-1,500
N	PDPSCO10	28	Communications Equipment	Police	\$ 0	\$-10,000	-10,000
N	PDPSEQ10	37	Equipment	Police	\$ 0	\$-30,000	-30,000
N	PDPSGG10	30	IS Central Garage Gas	Police	\$ 0	\$-20,000	-20,000
N	PDPSGM10	31	IS Central Gar. Maint.	Police	\$ 0	\$-10,000	-10,000
N	PDPSHP10	33	Holiday Pay	Police Vacancy Factor	\$ 0	\$-5,472	-5,472
N	PDPSIN10	27	Investigations	Police	\$ 0	\$-2,000	-2,000
N	PDPSLD10	23	Telephone Long Distance	Police	\$ 0	\$-500	-500
N	PDPSOT10	38	Overtime	Police Vacancy Factor	\$ 0	\$-75,000	-75,000
N	PDPSPT10	40	FTE Police Officer	Police Vacancy Factor	\$ 0	\$-86,714	-86,714
N	PDPSPT10	39	PT Non-Benefited	Police Vacancy Factor	\$ 0	\$-20,400	-20,400
N	PDPSRT10	25	Recruitment & Training	Police	\$ 0	\$-1,000	-1,000
N	PDPSSE10	26	Special Events	Police	\$ 0	\$-2,000	-2,000
N	PDPSU10	24	Department Supplies	Police	\$ 0	\$-10,000	-10,000

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Budget Option Descriptions (by Team)

Public Safety

	Option Code	Priority*	Option Description	Department	2009 Request	2010 Request	2011 Request
N	PDPSTE10	22	Telephone	Police	\$ 0	\$-5,000	-5,000
N	PDPSTR10	36	Training	Police	\$ 0	\$-15,000	-15,000
N	PDPSUC10	34	Uniforms & Clothing	Police	\$ 0	\$-10,000	-10,000
Total Not Approved for 10% Plan Options:					\$ 0	\$-331,736	\$-331,736
Total Not Approved Options for Public Safety:					\$ 0	\$-356,536	\$-40,769

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Budget Option Descriptions (by Team)

Public Works

<u>Option Code</u>	<u>Priority*</u>	<u>Option Description</u>	<u>Department</u>	<u>2009 Request</u>	<u>2010 Request</u>	<u>2011 Request</u>
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Budget Option Descriptions (by Team)

Public Works

	Option Code	Priority*	Option Description	Department	2009 Request	2010 Request	2011 Request	
Approved Budget Options								
Y	PWPWCE	1	Parks & Streets Dept.	Career Development	Golf Maintenance Parks & Cemetery Street Maintenance Vacancy Factor	\$ 0	\$-129	-129
Y	TDTDST	1	SR-248 Study		Transportation Oper	\$ 92,000	\$ 0	0
Y	WBPWPD	1	Professional Development Plan		Water Operations	\$ 0	\$-48	-48
Y	SMPWSR	2	Street Maintenance	Snow Removal	Parks & Cemetery	\$ 0	\$ 0	0
Y	TDTDTR	2	Transit Reorg		Public Works Admin. Transportation Oper Vacancy Factor Water Operations	\$ 0	\$ 29,240	29,240
Y	WBPWCC	2	Water Billing Credit Card charges		Water Billing	\$ 12,100	\$ 12,500	12,875
Y	TDTDCO	3	800 MHZ Conversion		Transportation Oper	\$ 0	\$ 15,900	15,900
Y	WOPWTP	3	Quinn's Water Treatment Plant O&M		Water Operations	\$ 0	\$ 0	198,632
Y	BMPWME	4	Building Maintenance Museum Expansion		Bldg Maint Adm	\$ 0	\$ 9,250	9,250
Y	BUISRE	4	Budget Department Restructuring		Budget, Debt & Grants Transportation Oper Vacancy Factor	\$ 0	\$ 34,047	35,203
Y	TDTDDR	4	IHC Dial-A-Ride		Transportation Oper	\$ 0	\$ 88,863	97,387
Y	WBPWAMR	4	AMR Maintenance Fees		Water Billing	\$ 0	\$ 0	9,000

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Budget Option Descriptions (by Team)

Public Works

	<u>Option Code</u>	<u>Priority*</u>	<u>Option Description</u>	<u>Department</u>	<u>2009 Request</u>	<u>2010 Request</u>	<u>2011 Request</u>
Y	PDPWHP	5	Parks Dept. Hillside Park	Parks & Cemetery Vacancy Factor	\$ 0	\$ 14,186	14,186
Y	TDTDKT	5	Kamas Transit Service	Transportation Oper	\$ 0	\$ 17,773	19,477
Y	WOPWTPR	5	800 MHz radios	Water Operations	\$ 0	\$ 4,500	4,500
Y	TDTDMT	6	Montage Transit Service	Transportation Oper	\$ 0	\$ 0	175,698
Y	SMPWCL	7	Streets Maintenance Summit County Landfill	Street Maintenance	\$ 0	\$ 25,000	25,000
Y	SMPWDM	8	Street Maintenance Deicing materials	Street Maintenance	\$ 0	\$ 26,750	26,750
Y	TDTDPO	8	Park and Ride Operations	Parks & Cemetery Street Lights Sign Street Maintenance Transportation Oper Vacancy Factor	\$ 0	\$ 45,018	46,164
Y	BMPWFM	9	Increased restroom service for the Farm, due to	Bldg Maint Adm	\$ 0	\$ 2,000	2,000
Y	PWPWR	9	Public Works 800mhz Radios	Bldg Maint Adm Parks & Cemetery Public Works Admin. Street Maintenance	\$ 0	\$ 10,200	10,200
Y	TDTDVE	9	Parking Vehicle Replacement	Transportation Oper	\$ 0	\$ 25,000	0
Y	SDPWWP	10	Streets Dept. Walk-ability Project	Street Lights Sign Street Maintenance	\$ 0	\$ 48,674	48,674
Y	BADJ	TEC	Base Level Adjustment	Multiple Departments	\$ 0	\$ 0	0
Y	FLET	TEC	Fleet Fund Adjustments	Fleet Services Dept	\$-441,497	\$ 0	0

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Budget Option Descriptions (by Team)

Public Works

	Option Code	Priority*	Option Description	Department	2009 Request	2010 Request	2011 Request
Y	One-time	TEC	Budget down for one-time options in FY09	City Recreation Community & Environment Golf Maintenance Police Public Works Admin. Transportation Oper Vacancy Factor	\$ 0	\$-75,000	-75,000
Y	TEC1	TEC	Fringe Update	Operating Departments	\$ 0	\$ 587,333	587,333
Y	TEC2	TEC	Health Insurance	Operating Departments	\$ 0	\$ 93,682	93,682
Total Approved for Budget Options:					\$-337,397	\$ 1,014,738	\$ 1,385,974
5% Plan Options							
Y	FSFSFR5	1	Fleet Reorganization	Fleet Services Dept	\$ 0	\$-23,350	-23,350
Y	PDPWPD5	1	Parks Dept. - 5%	Parks & Cemetery Vacancy Factor	\$ 0	\$-57,007	-60,038
Y	WOPWCH5	1	Chemicals	Water Operations	\$ 0	\$-50,000	-30,000
Y	FDPWQF5	2	Quinn's Fields Budget - 5%	Fields	\$ 0	\$-10,000	-10,000
Y	FSFSFE5	2	Fleet Efficiency	Fleet Services Dept	\$ 0	\$-41,432	-41,432
Y	WOPWCO5	2	Capital Outlay	Water Operations	\$ 0	\$ 0	-105,000
Y	FSFSFL5	3	Fuel Reduction	Fleet Services Dept	\$ 0	\$-59,205	-59,205
Y	PWPWRS5	3	Public Works Admin - 5%	Public Works Admin.	\$ 0	\$-14,000	-14,000
Y	WOPWTC5	3	Tank Cleaning	Water Operations	\$ 0	\$-13,000	-13,000

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Budget Option Descriptions (by Team)

Public Works

	Option Code	Priority*	Option Description	Department	2009 Request	2010 Request	2011 Request
Y	WOPWTR5	4	Travel	Water Operations	\$ 0	\$-10,000	-10,000
Y	SMPWSM5	6	Streets Maint budget -5%	Parks & Cemetery Street Maintenance	\$ 0	\$-88,000	-88,000
Y	BMPWBM5	7	Building Maintenance - 5%	Bldg Maint Adm	\$ 0	\$-54,500	-54,500
Y	PWPW2C5	8	Old town 2nd Can	Bldg Maint Adm Public Works Admin.	\$ 0	\$-17,500	-17,500
Y	GMPWSC5	11	2% staffing cut	Golf Maintenance	\$ 0	\$-5,901	-6,508
Total Approved for 5% Plan Options:					\$ 0	\$-443,895	\$-532,532
Total Approved Options for Public Works:					\$-337,397	\$ 570,843	\$ 853,442

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Budget Option Descriptions (by Team)

Public Works

Option Code	Priority*	Option Description	Department	2009 Request	2010 Request	2011 Request	
Not Approved Budget Options							
N	PWPWLS	3	Parks Dept. & Building Maintenance - New Liq	Bldg Maint Adm Parks & Cemetery	\$ 0	\$ 0	0
N	PDPWBC	6	Parks Dept. Bio-Cell	Parks & Cemetery	\$ 0	\$ 0	0
N	TDTDPR	7	Park and Ride Transit	Transportation Oper	\$ 0	\$ 251,755	273,085
N	PSPWSR	11	Parks & Streets Dept.	Walk-abilit Parks & Cemetery Street Maintenance Vacancy Factor	\$ 0	\$ 33,688	33,688
N	SDPWCW	12	Streets Dept.	Walk-ability Project Street Maintenance	\$ 0	\$ 21,252	21,252
Total Not Approved for Budget Options:					\$ 0	\$ 306,694	\$ 328,025
5% Plan Options							
N	TDTDCR5	2	Capital Reduction	Transportation Oper	\$ 0	\$-140,725	-140,725
N	TDTDSR5	3	Service Hours Reduction	Transportation Oper	\$ 0	\$-192,281	-192,281
N	FSFSE05	4	Eliminate Overtime	Fleet Services Dept	\$ 0	\$-14,773	-14,773
N	WOPWEM5	5	Equipment and Manpower	Water Operations	\$ 0	\$-27,426	-27,426
Total Not Approved for 5% Plan Options:					\$ 0	\$-375,205	\$-375,205
10% Plan Options							
N	PDPWPD10	1	Parks Dept. - 10%	Parks & Cemetery Vacancy Factor	\$ 0	\$-99,013	-105,076
N	WOPWCH10	1	Chemicals	Water Operations	\$ 0	\$-50,000	-30,000

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Budget Option Descriptions (by Team)

Public Works

	Option Code	Priority*	Option Description	Department	2009 Request	2010 Request	2011 Request
N	FDPWQF10	2	Quinn's Fields Budget - 10%	Fields	\$ 0	\$-20,000	-20,000
N	FSFSFE10	2	Fleet Efficiency	Fleet Services Dept	\$ 0	\$-41,432	-41,432
N	TDTDCR10	2	Capital Reduction	Transportation Oper	\$ 0	\$-140,275	-140,275
N	NOPWCO10	2	Capital Outlay	Water Operations	\$ 0	\$-130,000	-140,000
N	FSFSFL10	3	Fuel Reduction	Fleet Services Dept	\$ 0	\$-118,410	-118,410
N	PWPWRS10	3	Public Works Admin - 10%	Parks & Cemetery Public Works Admin.	\$ 0	\$-28,000	-28,000
N	TDTDSR10	3	Service Hours Reduction	Transportation Oper	\$ 0	\$-517,414	-517,414
N	WOPWTC10	3	Tank Cleaning	Water Operations	\$ 0	\$-13,000	-13,000
N	FSFSEO10	4	Eliminate Overtime	Fleet Services Dept	\$ 0	\$-14,773	-14,773
N	NOPWMC10	4	Misc Contract Services	Water Operations	\$ 0	\$-7,000	-7,000
N	FSFSRF10	5	Reduction in Force	Fleet Services Dept	\$ 0	\$-64,857	-64,857
N	WOPWTR10	5	Travel	Water Operations	\$ 0	\$-10,000	-10,000
N	SMPWSM10	6	Streets Maintenance -10%	Parks & Cemetery Street Maintenance Vacancy Factor	\$ 0	\$-173,557	-180,326
N	NOPWEM10	6	Equipment and Manpower	Water Operations	\$ 0	\$-57,426	-57,426

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Budget Option Descriptions (by Team)

Public Works

	Option Code	Priority*	Option Description	Department	2009 Request	2010 Request	2011 Request
N	BMPWBM10	7	Building Maintenance - 10%	Bldg Maint Adm	\$ 0	\$-109,100	-109,100
N	WOPWPC10	7	Professional & Consulting	Water Operations	\$ 0	\$-50,000	-50,000
N	PWPW2C10	8	Old town 2nd Can	Bldg Maint Adm Public Works Admin.	\$ 0	\$-17,500	-17,500
N	WOPWSE10	8	Seasonal employees	Water Operations	\$ 0	\$-62,033	-62,033
N	GMPWSC10	11	4% Staffing Cut	Golf Maintenance	\$ 0	\$-28,031	-30,911
Total Not Approved for 10% Plan Options:					\$ 0	\$-1,751,822	\$-1,757,532
Total Not Approved Options for Public Works:					\$ 0	\$-1,820,333	\$-1,804,713

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Budget Option Descriptions (by Team)

Recreation/Library/Golf/Ice Facility

Option Code	Priority*	Option Description	Department	2009 Request	2010 Request	2011 Request
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Budget Option Descriptions (by Team)

Recreation/Library/Golf/Ice Facility

	Option Code	Priority*	Option Description	Department	2009 Request	2010 Request	2011 Request
Approved Budget Options							
Y	GPLRSS	1	Software support	Golf Pro Shop	\$ 0	\$ 500	500
Y	TDLRTP	1	Additional Tennis Pro	Tennis Vacancy Factor	\$ 85,153	\$ 85,355	85,355
Y	GPLRHO	2	Home owners association fees after purchase	Golf Pro Shop	\$ 0	\$ 55,000	55,000
Y	LDLRBP	2	Book Price Increase	Library	\$ 2,386	\$ 2,523	2,666
Y	GPLRUT	3	Utilities	Golf Pro Shop	\$ 0	\$ 3,000	3,000
Y	IFLRST	3	Staffing	Ice Facility	\$ 0	\$ -429	-429
Y	LDLRPS	4	Periodical Subscriptions	Library	\$ 870	\$ 957	1,052
Y	IFLRSO	5	Sports Officials	Ice Facility	\$ 0	\$ 6,000	7,000
Y	TDLRBA	6	Tennis Balls	Tennis	\$ 3,000	\$ 3,000	3,000
Y	LDLRIC	7	Internet Connection for Public	Library	\$ 1,080	\$ 1,080	1,080
Y	IFLRPO	8	Postage	Ice Facility	\$ 0	\$ 1,200	1,400
Y	IFLRCM	9	Cleaning and Maintenance	Ice Facility	\$ 0	\$ 2,200	2,500
Y	TDLRTB	10	Tennis Bubble	City Recreation Tennis	\$ 0	\$ 0	0
Y	LDLRRB	11	Reciprocal Borrowing Phase II	Library	\$ 0	\$ 24,824	24,824

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Budget Option Descriptions (by Team)

Recreation/Library/Golf/Ice Facility

	Option Code	Priority*	Option Description	Department	2009 Request	2010 Request	2011 Request
Y	IFLRUT	13	Utilities	Ice Facility	\$ 0	\$ 7,650	7,750
Y	IFLRRE	14	Part-time Personnel Change w/ Overtime Incre	Ice Facility	\$ 0	\$-5,472	-5,472
Y	BADJ	TEC	Base Level Adjustment	Multiple Departments	\$ 0	\$ 0	0
Y	One-time	TEC	Budget down for one-time options in FY09	City Recreation Community & Environment Golf Maintenance Police Public Works Admin. Transportation Oper Vacancy Factor	\$ 0	\$-15,078	-15,078
Y	TEC1	TEC	Fringe Update	Operating Departments	\$ 0	\$ 322,512	322,667
Y	TEC2	TEC	Health Insurance	Operating Departments	\$ 0	\$ 22,372	22,372
Total Approved for Budget Options:					\$ 92,489	\$ 517,194	\$ 519,187

5% Plan Options

Y	CRLRET5	1	Elimination of Towels	City Recreation	\$ 0	\$-20,000	-20,000
Y	GPLRMS5	1	Material Supplies Service	Golf Pro Shop	\$ 0	\$-2,100	-2,300
Y	GPLRCN5	2	Consulting	Golf Pro Shop	\$ 0	\$-100	-100
Y	GPLRCO5	3	Capital Outlay	Golf Pro Shop	\$ 0	\$-2,500	-2,500
Y	ISLRMS5	3	Materials, supplies and services	Ice Facility	\$ 0	\$-12,025	-12,225
Y	CRLRWC5	4	Water Coolers	City Recreation	\$ 0	\$-700	-700

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Budget Option Descriptions (by Team)

Recreation/Library/Golf/Ice Facility

	Option Code	Priority*	Option Description	Department	2009 Request	2010 Request	2011 Request
Y	GPLRLD5	4	Long Distance	Golf Pro Shop	\$ 0	\$-500	-500
Y	CRLRWA5	5	Water Cups	City Recreation	\$ 0	\$-2,000	-2,000
Y	GPLRMC5	5	Misc. Contract Services	Golf Pro Shop	\$ 0	\$-2,000	-2,000
Y	CRLRRT5	6	Reduce Travel	City Recreation Tennis	\$ 0	\$-2,200	-2,200
Y	GPLRGC5	6	Golf Cart Repair	Golf Pro Shop	\$ 0	\$-2,500	-1,000
Y	CRLRRM5	7	Reduce Mileage	City Recreation Tennis	\$ 0	\$-600	-600
Y	GPLRRS5	7	Range Supplies	Golf Pro Shop	\$ 0	\$-500	-500
Y	GPLRRT5	8	Recruitment / Training	Golf Pro Shop	\$ 0	\$-1,100	-1,100
Y	IFLRCS5	8	Contract Svc/consulting/Software	Ice Facility	\$ 0	\$-1,600	-1,550
Y	GPLRPT5	9	Part Time Seasonal Personnel	Golf Pro Shop	\$ 0	\$-12,006	-12,006
Y	LDLRMS5	9	Library Materials, Supplies, Services Reduction	Library	\$ 0	\$-6,000	-6,000
Y	CRLROS5	10	Office Supplies	City Recreation	\$ 0	\$-1,000	-1,000
Y	GPLRMT5	10	Meetings / Conference / Travel	Golf Pro Shop	\$ 0	\$-1,000	-700
Y	CRLRSF5	11	Scholarship Funding	City Recreation	\$ 0	\$-5,000	-5,000

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Budget Option Descriptions (by Team)

Recreation/Library/Golf/Ice Facility

Vol. 1 Page 204

	Option Code	Priority*	Option Description	Department	2009 Request	2010 Request	2011 Request
Y	CRLRBU5	12	Building	City Recreation	\$ 0	\$-7,000	-7,000
Y	GPLRIR5	12	Inventory for Resale	Golf Pro Shop	\$ 0	\$-6,100	-5,000
Y	LRLRCO5	13	Capital Outlay	City Recreation Library	\$ 0	\$-14,000	-14,000
Y	IFLRRM5	14	Retail and Marketing	Ice Facility	\$ 0	\$-2,550	-2,550
Y	CRLRAB5	15	Recreation Advisory Board	City Recreation	\$ 0	\$-1,200	-1,200
Y	CRLRPA5	16	Play Magazine	City Recreation	\$ 0	\$-4,700	-4,700
Y	CRLRMA5	17	Marketing	City Recreation	\$ 0	\$-1,000	-1,000
Y	CRLREO5	18	Employee Orientation	City Recreation	\$ 0	\$-1,000	-1,000
Total Approved for 5% Plan Options:					\$ 0	\$-112,981	\$-110,431
10% Plan Options							
Y	IFLRUT10	2	Utilities	Ice Facility	\$ 0	\$-48,400	-48,400
Total Approved for 10% Plan Options:					\$ 0	\$-48,400	\$-48,400
Total Approved Options for Recreation/Library/Golf/Ice Facility:					\$ 92,489	\$ 355,813	\$ 360,356

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Budget Option Descriptions (by Team)

Recreation/Library/Golf/Ice Facility

Option Code	Priority*	Option Description	Department	2009 Request	2010 Request	2011 Request	
Not Approved Budget Options							
N	IFLRPR	12	Propane refund	Ice Facility	\$ 6,000	\$ 0	0
Total Not Approved for Budget Options:					\$ 6,000	\$ 0	\$ 0
5% Plan Options							
N	IFLRUT5	2	Utilities	Ice Facility	\$ 0	\$-26,400	-26,400
N	LDLRSD5	19	Library Software & Databases	Library	\$ 0	\$-2,000	-2,000
N	CRLRCL5	21	Clothing	City Recreation	\$ 0	\$-3,000	-3,000
N	CRLRFC5	20	Fitness Center Staff	City Recreation Vacancy Factor	\$ 0	\$-10,609	-10,609
N	CRLRLT5	22	Leagues & Tournaments	City Recreation Tennis	\$ 0	\$-5,000	-5,000
N	LDLRLP5	26	Library Programs	Library	\$ 0	\$-1,000	-1,000
N	LDLRMB5	27	Library Materials & Books	Library	\$ 0	\$-2,500	-2,500
N	LDLRPT5	28	Part-time Library Staff Hours Reduction	Library Vacancy Factor	\$ 0	\$-1,627	-1,777
N	LDLRRB5	25	Reciprocal Borrowing for Summit County Stud	Library	\$ 0	\$-10,000	-10,000
N	TDLRPS5	24	Pro Shop	City Recreation Tennis Vacancy Factor	\$ 0	\$-10,095	-10,095
N	TDLRTH5	23	Teaching on Holidays	City Recreation Tennis Vacancy Factor	\$ 0	\$-3,784	-3,784

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Budget Option Descriptions (by Team)

Recreation/Library/Golf/Ice Facility

Vol. I Page 206

Option Code	Priority*	Option Description	Department	2009 Request	2010 Request	2011 Request	
Total Not Approved for 5% Plan Options:				\$ 0	\$-76,014	\$-76,165	
10% Plan Options							
N	CRLRET10	1	Elimination of Towels	City Recreation	\$ 0	\$-20,000	-20,000
N	GPLRMS10	1	Materials Supply Service	Golf Pro Shop	\$ 0	\$-2,100	-2,300
N	GPLRCO10	2	Consulting	Golf Pro Shop	\$ 0	\$-100	-100
N	GPLRCE10	3	Computer equipment	Golf Pro Shop	\$ 0	\$-2,500	-2,500
N	IFLRMS10	3	Materials, supplies and services	Ice Facility	\$ 0	\$-12,025	-12,225
N	CRLRWC10	4	Water Coolers	City Recreation	\$ 0	\$-1,600	-1,600
N	GPLRLD10	4	Long Distance	Golf Pro Shop	\$ 0	\$-500	-500
N	CRLRWA10	5	Water Cups	City Recreation	\$ 0	\$-2,000	-2,000
N	GPLRMC10	5	Misc. Contract Services	Golf Pro Shop	\$ 0	\$-2,000	-2,000
N	CRLRRT10	6	Reduce travel & Training	City Recreation Tennis	\$ 0	\$-6,115	-6,115
N	GPLRGC10	6	Golf Cart Repair	Golf Pro Shop	\$ 0	\$-2,000	-1,000
N	CRLRRM10	7	Reduce Mileage	City Recreation Tennis	\$ 0	\$-500	-500
N	GPLRRS10	7	Range Supplies	Golf Pro Shop	\$ 0	\$-500	-500

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Budget Option Descriptions (by Team)

Recreation/Library/Golf/Ice Facility

	Option Code	Priority*	Option Description	Department	2009 Request	2010 Request	2011 Request
N	GPLRRT10	8	Recruitment / Training	Golf Pro Shop	\$ 0	\$-1,100	-1,100
N	IFLRCS10	8	Contract Svc/consulting/Software	Ice Facility	\$ 0	\$-1,600	-1,550
N	GPLRPT10	9	Part Time Seasonal Personnel	Golf Pro Shop	\$ 0	\$-13,207	-13,207
N	LDLRMS10	9	Materials, Supplies Services	Library	\$ 0	\$-14,200	-14,200
N	CRLRSF10	10	Scholarship Funding	City Recreation	\$ 0	\$-5,000	-5,000
N	GPLRMT10	10	Meetings / Conference / Travel	Golf Pro Shop	\$ 0	\$-1,200	-1,000
N	CRLRBU10	11	Building	City Recreation	\$ 0	\$-7,000	-7,000
N	CRLROS10	12	Office Supplies	City Recreation	\$ 0	\$-4,000	-4,000
N	GPLRIR10	12	Inventory for Resale	Golf Pro Shop	\$ 0	\$-10,000	-1,300
N	GPLRGL10	13	Golf Lessons	Golf Pro Shop	\$ 0	\$-35,545	-35,545
N	LRLRCO10	13	Capital Outlay	City Recreation Library	\$ 0	\$-29,350	-29,350
N	IFLRRM10	14	Retail and Marketing	Ice Facility	\$ 0	\$-7,850	-7,850
N	CRLRAB10	15	Recreation Advisory Board	City Recreation	\$ 0	\$-1,500	-1,500
N	CRLRPM10	16	Play Magazine	City Recreation	\$ 0	\$-7,800	-7,800
N	CRLRMA10	17	Marketing	City Recreation	\$ 0	\$-2,500	-2,500

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Budget Option Descriptions (by Team)

Recreation/Library/Golf/Ice Facility

	<u>Option Code</u>	<u>Priority*</u>	<u>Option Description</u>	<u>Department</u>	<u>2009 Request</u>	<u>2010 Request</u>	<u>2011 Request</u>
N	CRLREO10	18	Employee Orientation	City Recreation	\$ 0	\$-1,000	-1,000
N	CRLRFS10	19	Fitness Center Staff	City Recreation Vacancy Factor	\$ 0	\$-26,523	-26,523
N	CRLRCH10	30	Racquet Club Hours	City Recreation Vacancy Factor	\$ 0	\$-14,753	-14,753
N	CRLRCL10	20	Clothing	City Recreation	\$ 0	\$-3,000	-3,000
N	CRLRFC10	29	Group Fitness Classes	City Recreation Vacancy Factor	\$ 0	\$-54,080	-54,080
N	CRLRLT10	22	Leagues & Tournaments	City Recreation Tennis	\$ 0	\$-11,500	-11,500
N	CRLRTH10	23	Teaching on holidays	City Recreation Tennis Vacancy Factor	\$ 0	\$-3,784	-3,784
N	CRLRVT10	27	Volleyball Tournaments	City Recreation	\$ 0	\$-4,034	-4,034
N	IFLRST10	31	Staffing	Ice Facility	\$ 0	\$-10,362	-10,362
N	LDLRCL10	26	Library Collection & Programs	Library	\$ 0	\$-11,877	-11,877
N	LDLRPT10	28	Library Part-time Staff	Library Vacancy Factor	\$ 0	\$-9,822	-10,532
N	LDLRRB10	25	Reciprocal Borrowing & Outreach	Library	\$ 0	\$-24,500	-24,500
N	LDLRSD10	21	Library Software & Databases	Library	\$ 0	\$-2,000	-2,000

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Budget Option Descriptions (by Team)

Recreation/Library/Golf/Ice Facility

	Option Code	Priority*	Option Description	Department	2009 Request	2010 Request	2011 Request
N	TDLRPS10	24	Pro Shop	City Recreation Tennis Vacancy Factor	\$ 0	\$-20,189	-20,189
			Total Not Approved for 10% Plan Options:		\$ 0	\$-391,215	\$-382,375
			Total Not Approved Options for Recreation/Library/Golf/Ice Facility:		\$ 6,000	\$-467,229	\$-458,540

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Budget Option Descriptions (by Team)

Total Approved Options:	\$-40,852	\$-1,062,797	298,010
Total Not Approved Options:	\$ 11,000	\$-4,804,936	-4,096,244

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